

THE O'NEIL GROUP, LLC
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Washington, DC 20007
Telephone: (202) 965-2878
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11**
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : **Case No. 08-13555**
Debtors. : **(Jointly Administered)**
:
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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. §§ 330 AND 331**

FOURTH INTERIM APPLICATION

NAME OF APPLICANT:	The O'Neil Group, LLC
DATE OF RETENTION:	February 9, 2010, nunc pro tunc to January 6, 2010
TIME PERIOD:	October 1, 2010 through and including January 31, 2011
ROLE IN THE CASE:	Tax Services Provider to Debtors and Debtors-in-Possession
CURRENT APPLICATION:	Total Fees Requested: \$396,129 Total Expenses Requested: \$27,908
PRIOR APPLICATIONS:	January 31, 2010 – First Interim Application May 31, 2010 – Second Interim Application September 30, 2010 – Third Interim Application

FOURTH INTERIM APPLICATION PERIOD OCTOBER 1, 2010 THROUGH JANUARY 31, 2011

PROFESSIONAL HOURS SUMMARY		
Engagement: International Tax Compliance – US Info Returns		

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	123.70
Barissi, Barbara A.	Director	100.90
Ruehle, Tim	Director	1.80
De Souza Lawrence, Pauline	Director	61.00
Duncan, Dixie	Manager	32.00
Wakerly, Scott	Manager	34.50
	Unbilled Travel	22.00
Total Hours:		375.90
Total	Blended Rate: \$ 180.00	\$ 63,702.00

Engagement: International Tax Services - 1118

Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	\$ 325.00	13.40	\$ 4,355.00
Total Hours:		13.40	
Total			\$ 4,355.00

Engagement: International Tax Compliance – Amended 2008 US Info Returns

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	72.50
Barissi, Barbara A.	Director	176.00
De Souza Lawrence, Pauline	Director	7.00
Walsh, Bill	Manager	38.60
Duncan, Dixie	Manager	130.00
Wakerly, Scott	Manager	43.40
	Unbilled Travel	24.00
Total Hours:		491.50
Total	Blended Rate: \$ 190.00	\$ 88,825.00

Engagement: International Tax Services - Amended 2008 1118			
Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	350.00	62.50	\$ 21,875.00
De Souza Lawrence, Pauline	250.00	41.00	\$ 10,250.00
Total Hours:		103.50	
Total			\$ 32,125.00

Engagement: State and Local Tax Compliance Services			
Professional	Level	Hours	
O'Neil, Jacqueline M.	Managing Director	212.30	
Barissi, Barbara A.	Director	154.10	
Ruehle, Tim	Director	91.10	
De Souza Lawrence, Pauline	Director	52.00	
Walsh, Bill	Manager	53.30	
Duncan, Dixie	Manager	139.50	
Wakerly, Scott	Manager	119.10	
Barissi, Matthew	Manager	100.70	
	Unbilled Travel	26.00	
Total Hours:		948.10	
Total	Blended Rate:	\$ 180.00	\$ 165,978.00

Engagement: Real Estate JV/Compliance Review			
Professional	Level	Hours	
O'Neil, Jacqueline M.	Managing Director	26.00	
Ruehle, Tim	Director	1.40	
Walsh, Bill	Manager	139.90	
Wakerly, Scott	Manager	60.50	
Total Hours:		227.80	
Total	Blended Rate:	\$ 180.61	\$ 41,144.00

TOTAL: International, Real Estate and State Tax Services			
Total Hours	Total Fees	Total Expenses	Total
2,088.20	\$396,129.00	\$ 27,908.00	\$ 424,037.00

THE O'NEIL GROUP, LLC
4431 P Street, NW
Washington, DC 20007

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,
Debtors.

Chapter 11
Case No. 08-13555
(Jointly Administered)

**FOURTH INTERIM FEE APPLICATION OF THE O'NEIL GROUP, LLC FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDERS TO THE
DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM OCTOBER 1, 2010 TO JANUARY 31, 2011**

The O'Neil Group ("O'Neil Group" or the "Firm"), consultants to Lehman Brothers Holdings Inc. ("LBHI") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors"), for its third interim application (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals* [Docket No. 1388] ("the Compensation Order"), for allowance of compensation for professional services performed by The O'Neil Group during the period commencing June 1, 2010, through and including September 30, 2010 (the "Compensation Period"), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

Background

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the "Commencement Date"), the above captioned debtors and debtors-in-possession (collectively, the "Debtors") commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

3. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee's appointment of the Examiner.

Jurisdiction

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Lehman's Business

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

Retention of The O'Neil Group

7. By an order dated February 9, 2010 (the "Retention Order"), the Court approved the application dated January 27, 2010 filed by the Debtors seeking authorization pursuant to section 327(a) and 328(a) of the Bankruptcy Code *nunc pro tunc* to January 6, 2010 to employ The O'Neil Group as Tax Services Providers (the "Retention Application"). These matters are more fully described in the Declaration of Jacqueline O'Neil, a managing director of The O'Neil Group, sworn to January 26, 2010 and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of January 26, 2010 (the "Engagement Letter"), as modified by paragraph 17 of the O'Neil Declaration and engagement letter dated as of December 6, 2010.

Summary of Requested Professional Compensation And Reimbursement of Expenses

8. This Application has been prepared in accordance with (a) the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §§ 330 and 331 adopted on January 30, 1996 (the "UST Guidelines"), and (c) the Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code

and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered on or about June 25, 2009 (the "Interim Compensation Order" and, collectively with the Local Guidelines and the UST Guidelines, the "Guidelines").

9. The O'Neil Group has previously requested compensation from the Court for professional services and reimbursement of expenses in its First Interim Fee Application filed for the period from January 6, 2010 through and including January 31, 2010, its Second Interim Fee Application filed for the period from February 1, 2010 through and including May 31, 2010, and its Third Interim Fee Application filed for the period from June 1, 2010 through and including September 30, 2010. By the January application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$7,776, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$1,936.92. During that first Interim Compensation Period, The O'Neil Group expended a total of 41.7 hours for which compensation was sought. By the May application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$278,425.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,864.26. During the Compensation Period, The O'Neil Group expended a total of 1,600.25 hours including 90 hours of unbillable travel for which compensation is sought. By the September application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$886,566.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$64,251.10. During the Compensation Period, The O'Neil Group expended a

total of 4,847.20 hours including 116 hours of unbillable travel for which compensation was sought.

10. By this Application, The O'Neil Group seeks allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$396,129.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,908.00. During the Compensation Period, The O'Neil Group expended a total 2,088.20 hours including 72 hours of unbillable travel for which compensation is sought.

11. In accordance with the Interim Compensation Order, The O'Neil Group has received monthly payments to date for services rendered, subject to the court-ordered hold back provisions. By this Application, The O'Neil Group seeks payment of the remaining \$79,225.80 which amount represents the Court-ordered 20% holdback of The O'Neil Group requested fees during the Compensation Period.

12. During the Compensation Period, other than pursuant to the Interim Compensation Order, The O'Neil Group has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. Except as set forth in the O'Neil Declaration, The O'Neil Group has not shared or agreed to share any of its compensation in connection with this matter with any other person, as permitted by section 504 of the Bankruptcy Code.

13. The compensation arrangements provided for in the Engagement Letter are consistent with and typical of arrangements entered into by The O'Neil Group and other tax firms with respect to rendering comparable services for clients similar to the Debtors, both in and outside of bankruptcy. Considering the Services that The O'Neil Group will provide, and the market prices for The O'Neil Group's services, the Debtors submit that the Fee Structure (including reasonable reimbursements) is reasonable under the standards set forth in section 328(a) of the Bankruptcy

Code and fulfills the requirements of Rule 2014-1 of the Local Rules.

14. Prior to the filing of this Application, The O'Neil Group sent the Debtors, Weil, Gotshal & Manges LLP, the U.S. Trustee, Feinberg Rozen (former Fee Committee), and counsel to the Creditors' Committee monthly fee statements setting forth The O'Neil Group's fees for professional services rendered and expenses incurred beginning October 1, 2010 through January 31, 2011. No party objected to any element of any of The O'Neil Group's 2010 monthly statements. However, there was an objection to the agreed to ten (\$10) dollar increase to the fixed hourly rate submitted in the January, 2011 Statement by the US Trustee. This fee increase is pursuant to the amended and restated engagement agreement entered into on December 6, 2010 between The O'Neil Group and the Debtors. A Supplemental Affidavit and Disclosure Statement was filed by Jacqueline O'Neil on behalf of The O'Neil Group on March 24, 2011 in support of this agreed to fee increase.

15. Pursuant to the UST Guidelines, annexed to the U.S. Trustee summary section preceding this Application is a schedule setting forth all The O'Neil Group professionals who have performed services in these Chapter 11 cases during the Compensation Period, their title and the total number of hours performed.

16. Pursuant to the Local Guidelines, a certification regarding compliance with the same is annexed hereto as Exhibit A.

17. Annexed hereto as Exhibit B is a schedule specifying the categories of actual and necessary expenses for which The O'Neil Group is seeking reimbursement and the total amount for each such expense category.

18. Pursuant to the UST Guidelines, annexed hereto as Exhibit C is a summary of the number of hours and amounts billed by The O'Neil Group during the Compensation Period, organized by task. The O'Neil Group maintains computerized records of the time spent by all The

O'Neil Group professionals in connection with the Debtors' Chapter 11 cases.

19. To the extent that time or disbursement charges for services rendered or expenses incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, The O'Neil Group reserves the right to request compensation for such services and reimbursement of such expenses in a future application.

Summary of Services

20. The Debtors sought and received the Court's approval to retain The O'Neil Group because The O'Neil Group is a firm specializing in corporate tax compliance and accounting related services in both the ordinary course and crisis management and restructuring environments for public and private companies, and other constituents. Furthermore, The O'Neil Group provided international and state income tax compliance services for the Debtors in 2010 during the 2009 compliance period. As a result, The O'Neil Group has a strong foundation of knowledge and understanding of the Lehman Tax Department systems, processes. The O'Neil Group will perform services that are necessary to meet the compliance requirements of and will provide daily management services for the internal tax department. The Debtors believe that The O'Neil Group possesses extensive tax expertise useful in these cases, and that The O'Neil Group is well-qualified to advise the Debtors. Furthermore, the Debtors selected The O'Neil Group because of their expertise in providing tax services to debtors and creditors in chapter 11 and other distressed situations. *See e.g., In re The 1031 Tax Group, LLC*, Case No. 07-11448 (MG) (Bankr. S.D.N.Y. July 3, 2007) [Doc. No. 334]; *In re Delta Air Lines, Inc., et al.*, Case No. 05-17923 (ASA) (Bankr. S.D.N.Y. Jan. 23, 2007) [Doc. No. 4234]; *In re Northwest Airlines Corporation, et al.*, Case No. 05-17930 (ALG) (Bankr. S.D.N.Y. Oct. 27, 2005) [Doc. No. 822]; *In re The Delaco Company*, Case No. 04-10899 (CB) (Bankr. S.D.N.Y. Mar. 3, 2004) [Doc. No. 48]; *In re Global Crossing Ltd., et al.*, Case No. 02-40187 (REG) (Bankr. S.D.N.Y. July 15, 2002)

[Doc. No. 1446].

21. Furthermore, The O'Neil Group has indicated a desire and willingness to act in these Chapter 11 cases and render the necessary professional services as tax services providers for the Debtors, on the terms set forth in the Engagement Letter and described herein, and to subject itself to the jurisdiction of the Court.

22. By the Retention Order, the Debtors received the Court's approval to retain The O'Neil Group as Tax Services Providers to LBHI pursuant to section 327(a) and 328(a) of the Bankruptcy Code, *nunc pro tunc* to the January 6, 2010 to perform certain tax services, all as more fully describes in the Declaration of Jacqueline O'Neil, managing director of The O'Neil Group, sworn January 26, 2010, and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of December 6, 2010.

23. During this compensation period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the 2009 International tax returns, Forms 5471, 8858 and 8865 and the necessary foreign tax credit filing on Form 1118 for the 2009 US Corporate Income Tax Return. The O'Neil Group also assisted LBHI with state and local tax compliance preparation and review. And, The O'Neil Group assisted with review of the joint venture real estate partnership tax returns for 2009. The preparation of these forms is required to be filed by the Internal Revenue Service. Additionally, The O'Neil Group assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the Amended 2008 International tax returns, Forms 5471, 8858 and 8865 and the necessary foreign tax credit filing on Form 1118 for the Amended 2008 US Corporate Income Tax Return.

24. These professional services included meetings and discussions with the Lehman

Tax Management team to discuss the addition and challenges of the new General Ledger and file management systems, new international tax transactions, foreign tax filings and additional tax compliance strategies. Services provided by The O'Neil Group also include day to day management of the internal tax department – specifically the international tax compliance team. As part of the services provided, The O'Neil Group developed workpaper templates and compliance processes that required training and implementation. During this period, The O'Neil Group tax team continued with the preparation and review of the Amended 2008 Corporate Income Tax Return, the State Income Tax Returns and the Joint Venture Real Estate Partnership Returns. The O'Neil Group also initiated the preparation and review of Form 1118 for the Amended 2008 Corporate Income Tax Return.

25. The following is a summary of the significant professional services rendered by The O'Neil Group during the Compensation Period. All services provided by The O'Neil Group are classified under Uniform Billing Code 1800 – Tax Services. This detail task summary is organized in accordance with The O'Neil Group's internal system of project or work codes.

Task	Description
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10	Project Planning
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	Project planning including providing communication to Lehman management team with weekly status updates, developing oversight structure of tax project, and developing 2009 updates to workpaper standardization and process.
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20	Client Meetings
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	Client meetings including attending Tax compliance strategy meetings between Lehman Management and A&M with discussions of process, areas of simplification and areas of continuing difficulties (domestic and international), international transaction briefings and meetings between Lehman Management and The O'Neil Group tax team, weekly status meeting with Lehman management, Lehman interns, new Lehman staff and The O'Neil Group tax team to discuss project status, developing issues, and on-going standardized procedures.
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30 Review Prior year returns and workpapers

Review prior year returns and workpapers including review of hard copy and soft copy files to obtain transitional knowledge required to complete project and to ensure compliance with Lehman established procedures and processes.

35 SharePoint and File Management

Project oversight and assistance with the update of the new File Management System which is necessary for document protection and deposit and for the purpose of future audit and review processes.

40 Compliance Preparation

Compliance preparation including the preparation of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. This includes the set up and upload into the new automated workbooks and reconciliation with the Tax Attribute Schedule and Earnings and Profits workbook. Compliance preparation also includes the preparation of the State and Local income tax returns and related workpapers.

47 Earning and Profits Analysis

Earnings and Profits analysis including review and analysis of entity file, roll-over of prior year data, incorporation of current year data, to allow for a reconciliation of E&P ending balance with Schedule J in return preparation process. New automated E&P workbook developed and training set for all Lehman tax staff.

48 Foreign Income Analysis

Foreign income analysis including review and analysis of all corporate income reported on Consolidated 1120 US Income Tax Return and determination of Source of Income and classification of all foreign income required to be reported on the Foreign Tax Credit Form 1118 as part of the return preparation process.

49 Foreign Tax Credit Analysis

Preparation of the Foreign Tax Credit Form 1118 including determination of all corporate deductions that are properly allocated to foreign income as reported on the 1118 as part of the return preparation process. Preparation of the new Schedule K – Foreign Tax Carryover Reconciliation Schedule that is now required as part of the foreign tax credit analysis. Creation of automated upload schedule for 1118 data as an interface with tax prep software InSource.

50 Compliance Review

Compliance review and analysis of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. Compliance review also includes the review of the State and Local income tax returns and related workpapers and review of the Real Estate Joint Venture Partnership returns.

70 Tax Planning and Research

Other required tax planning and research associated with this project including client requested analysis and necessary planning and research required to more accurately and efficiently complete the engagement.

95 Travel time - Billable

Travel time that is billable as it exceeds the agreed-to unbilled 2 hour commute.

100 Billable time and expense reporting

Time and expense reporting including the fee application preparation services and other time incurred in the execution of this engagement as required by the Bankruptcy Requirements and other Court Obligations.

26. The foregoing professional services performed by The O'Neil Group were necessary and appropriate to the administration of the Debtors' chapter 11 cases. These services were in the best interests of the Debtors and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues and tasks involved. The services were performed in an efficient manner.

27. The professional services performed by The O'Neil Group on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 2,088.2 recorded hours by The O'Neil Group's professionals. During the Compensation Period, The O'Neil Group billed the Debtors for time expended by professionals based on a blended hourly rate of \$180.00 per hour (\$190.00 per hour as of January 1, 2011) for the International and State and Local Tax Compliance engagements and at significantly reduced rates for the 1118 Foreign Tax Credit Engagement as follows:

Title	2010 Hourly Rate	2011 Hourly Rate
Tax Managing Director	\$325	\$350
Tax Director	\$225	\$250
Tax Manager	\$165	\$190
Tax Associate	\$125	\$125

28. As set forth in Exhibit B hereto, The O'Neil Group has incurred or disbursed \$27,908.00 in expenses in providing professional services to the Debtors during the Compensation Period. These expense amounts are intended to cover direct operating costs, which costs are not incorporated into The O'Neil Group's hourly billing rates.

**The Requested Compensation and Expense Reimbursement
Should be Allowed**

29. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code reasonable compensation for "actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

30. In the instant case, The O'Neil Group respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the orderly administration of the Debtors' estates. The O'Neil group functions as part of the Debtors' internal tax department on a daily basis. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The O'Neil Group further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

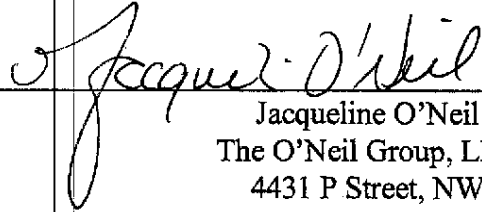
31. In sum, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Conclusion

WHEREFORE The O'Neil Group respectfully requests (i) an allowance of compensation for professional services rendered during the Compensation Period in the amount of \$396,129.00 and reimbursement of actual and necessary expenses The O'Neil Group incurred during the Compensation Period in the amount of \$27,908.00; (ii) authorization for the Debtors to pay to The O'Neil Group that portion of the compensation amount not yet paid; (iii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to The O'Neil Group's right to seek additional compensation for services performed and expenses incurred during the Compensation

Period that were not processed at the time of this Application; and (iv) such other and further relief as is just.

Dated: March 28, 2011
Washington, DC

A handwritten signature in cursive script, reading "Jacqueline O'Neil", is written over a horizontal line.

Jacqueline O'Neil
The O'Neil Group, LLC
4431 P Street, NW
Washington, DC 20007

INDEX OF EXHIBITS

Exhibit A	Certification of Jacqueline O'Neil
Exhibit B	Schedule of Expenses
Exhibit C	Detail of Services by Work Code

EXHIBIT A

THE O'NEIL GROUP, LLC
4431 P Street, NW
Washington, DC 20007
Telephone: (202) 965-2878
Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

**Chapter 11
Case No. 08-13555**

**LEHMAN BROTHERS HOLDINGS INC., et al., :
Debtors.**

(Jointly Administered)

**CERTIFICATION UNDER UNITED STATES TRUSTEE GUIDELINES IN
RESPECT OF THIRD INTERIM APPLICATION OF THE O'NEIL GROUP
CONSULTING GROUP FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX SERVICES
PROVIDERS TO DEBTORS AND DEBTORS-IN-POSSESSION**

I, Jacqueline O'Neil, hereby certify that:

I. I am a managing director with the applicant firm, The O'Neil Group ("The O'Neil Group"), and am the professional designated by The O'Neil Group with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered by

the Court on or about June 25, 2009 (the “Interim Compensation Order”, and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”) in the chapter 11 cases of Lehman Brothers Holdings Inc. and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “Debtors”).

II. This certification is made in support of The O’Neil Group’s fourth interim fee application dated, March 28, 2011 (the “Application”), seeking the entry of an order pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) granting interim allowance of compensation for services rendered and reimbursement of expenses incurred for the period commencing October 1, 2010 through and including January 31, 2011 (the “Compensation Period”), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

III. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by The O’Neil Group and generally accepted by The O’Neil Group’s clients; and
- d. in seeking reimbursement of an expense, The O’Neil Group does not make a profit on that expenditure, whether it is performed in-house or by a third party.

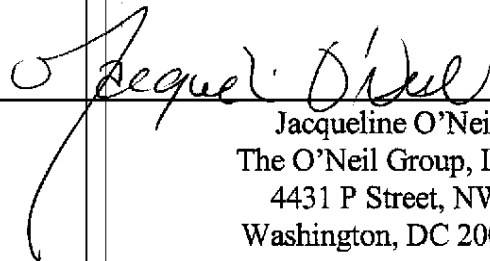
IV. In respect of section B.2 of the Local Guidelines and as required by the Interim Compensation Order, I certify that The O’Neil Group has complied with those provisions

requiring it to provide Weil, Gotshal & Manges LLP, the Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors appointed in these cases and the United States Trustee for the Southern District of New York, on a monthly basis, a statement of The O'Neil Group's fees and expenses accrued during the previous month.

V. Although the Debtors have not reviewed this Application, they have reviewed The O'Neil Group's monthly statements of fees and expenses, to which there have been no objections, and approved the amounts requested.

VI. In respect of section B.3 of the Local Guidelines, I certify that Weil, Gotshal & Manges LLP, Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: March 28, 2011
Washington, DC

A handwritten signature in cursive script, appearing to read "Jacqueline O'Neil", is written over a horizontal line. The signature is fluid and stylized, with the first letter of each word being capitalized and prominent.

Jacqueline O'Neil
The O'Neil Group, LLC
4431 P Street, NW
Washington, DC 20007

EXHIBIT B - ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY THE O'NEIL GROUP

FOURTH INTERIM APPLICATION PERIOD OCTOBER 1, 2010 THROUGH JANUARY 31, 2011

Detail of Actual and Necessary Expenses by Type			
Professional			Expense
Airfare (including baggage fees)			\$ 2,381.80
Hotel/Lodging			\$ 15,740.24
Ground Transportation - Train, Cab, Metro			\$ 4,022.60
Travel Meals & Incidentals - Per Diem			\$ 4,354.00
Meals - Client Attending			\$ 1,079.18
Mileage and Parking			\$ 22.50
Postage			\$ 307.68
Total			\$ 27,908.00

EXHIBIT C - DETAIL OF SERVICES BY UNIFORM BILLING TASK CODE

PROFESSIONAL HOURS SUMMARY			
Description	Code	Hours	Fees
International Tax - 5471 Compliance	1800	375.90	\$ 63,702.00
International Tax - 1118 Compliance	1800	13.40	\$ 4,355.00
State and Local Tax Compliance	1800	948.10	\$ 165,978.00
Real Estate Joint Venture Review	1800	227.80	\$ 41,144.00
International Tax - 5471 (amended 2008)	1800	491.50	\$ 88,825.00
International Tax - 1118 (amended 2008)	1800	103.50	\$ 32,125.00
Travel - Unbillable		(72.00)	\$ -
Total		2,088.20	\$396,129.00

TOTAL: International Tax Services			
Total Fees	Total	Expenses	Total
\$396,129.00		\$27,908.00	\$424,037.00

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Invoice

Invoice Date: Nov 7, 2010
Invoice Num: 174
Billing From: Oct 01, 2010
Billing To: Oct 31, 2010

International Tax Compliance - US Info Returns (2010-01-): - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/14/2010	TRR	Compliance Review Compliance review - check tax reporting for Earnings in Subsidiaries & 2008 retained earnings adjustments for Entity Nr. 01C7 LB Scottish LP.	1.80	\$180.00	\$324.00
10/25/2010	JMO	Compliance Review Set up of Spreadsheet and Entity Tracking Log for Local Foreign Tax Credit Project.	3.00	\$180.00	\$540.00
10/25/2010	BAB	Client Meeting Compliance Review: WebEx meeting on Sharepoint regarding upload and storage of 2009 International tax returns and workbooks.	0.50	\$180.00	\$90.00
10/26/2010	JMO	Compliance Review Review of FTC - from 2001 to 2008, and identification of missing returns needed for substantiation.	5.00	\$180.00	\$900.00
10/27/2010	BAB	Client Meeting Compliance Review: Meeting with John Shanahan (Lehman Senior VP of Tax), Linda Klang (Lehman VP of Tax) and Hilda Cupeles Nieves (Lehman VP of Tax) and Lehman tax team to review update of wrap up of 2009 International filing season and status of 2009 Unitary state return preparation process.	1.20	\$180.00	\$216.00
10/28/2010	JMO	Compliance Review Preparation of FTC Schedule and documentation of local tax returns (either hard or soft copy) from 2001 to 2008, and identification of missing returns needed for substantiation.	7.60	\$180.00	\$1,368.00
10/28/2010	BAB	Compliance Review Compliance Review: Research and analysis of 2009 capital account balances for 71 CFC entities including CS, I2, EFO210, EFO215, EFO500, and EFO265.	3.30	\$180.00	\$594.00
10/29/2010	BAB	Client Meeting Compliance Review: Review and analysis of 1118 requirements for LBI. Conference call regarding required information for LBI Form 1118 with John Shanahan (Senior VP Lehman Tax) and Jacque O'Neill.	0.60	\$180.00	\$108.00

Total Service Amount: **\$4,140.00**

Amount Due This Invoice: **\$4,140.00**

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Invoice Date: Nov 7, 2010

Invoice Num: 175

Billing From: Oct 01, 2010

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Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/1/2010	TRR	Compliance Review Review 2009 tax returns for 900 Tower Drive Associates LLC.	1.40	\$180.00	\$252.00
10/28/2010	JMO	Compliance Review Review of OG Compliance - Review of Joint Venture Real Estate Tax Returns outstanding, and due to A&M by 12/31.	2.00	\$180.00	\$360.00

Total Service Amount: **\$612.00**

Amount Due This Invoice: **\$612.00**

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Billing From: Oct 01, 2010
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State and Local Income Tax Compliance (2010-015) - Managed by (JMO)

Services

Client Meeting

- ▶ Barissi B
- ▶ Walsh
- ▶ Barissi M
- ▶ deSouza
- ▶ Wakerley

Compliance Preparation

- ▶ Barissi B
- ▶ Walsh
- ▶ Duncan
- ▶ O'Neil
- ▶ Barissi M
- ▶ Wakerley
- ▶ Ruehle

Compliance Review

- ▶ Barissi B
- ▶ O'Neil
- ▶ deSouza
- ▶ Ruehle

State Apportionment

- ▶ Barissi B

Travel - Billable

- ▶ Barissi B
- ▶ Duncan
- ▶ O'Neil

Travel - Unbilled

- ▶ Barissi B
- ▶ Duncan
- ▶ O'Neil

<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2.30	\$180.00	\$414.00
1.30	\$180.00	\$234.00
3.70	\$180.00	\$666.00
1.00	\$180.00	\$180.00
3.10	\$180.00	\$558.00
1.30	\$180.00	\$234.00
52.00	\$180.00	\$9,360.00
129.50	\$180.00	\$23,310.00
124.80	\$180.00	\$22,464.00
97.00	\$180.00	\$17,460.00
116.00	\$180.00	\$20,880.00
14.10	\$180.00	\$2,538.00
138.30	\$180.00	\$24,894.00
65.50	\$180.00	\$11,790.00
51.00	\$180.00	\$9,180.00
77.00	\$180.00	\$13,860.00
7.50	\$180.00	\$1,350.00
4.00	\$180.00	\$720.00
10.00	\$180.00	\$1,800.00
10.00	\$180.00	\$1,800.00
4.00	\$0.00	
10.00	\$0.00	
10.00	\$0.00	
Total Service Amount:		\$163,692.00

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Services

Reimbursable Expenses:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hotel			\$6,676.18
Meals - Client Attending			\$411.30
Meals - Per Diem			\$1,618.00
Postage			\$99.70
Travel - Airline			\$413.90
Travel - Cab			\$166.00
Travel - Metro			\$27.00
Travel - Train			\$711.80

Total Expenses: **\$10,123.88**

Amount Due This Invoice: **\$173,815.88**

This invoice is due upon receipt

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/1/2010	MVB	Compliance Preparation Compliance Preparation: Continue to prepare 2009 Minnesota Combined state tax workbook including federal starting point and state modifications.	1.00	\$180.00	\$180.00
10/1/2010	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 1 to work for the week of Sept. 27 to Oct. 1, 2010 (after 2 hours of unbilled travel).	2.00	\$180.00	\$360.00
10/1/2010	BAB	Compliance Review Compliance Review: Assist with Vermont, Kansas, New Hampshire, and Utah, walk through process of providing modification by entity and bonus depreciation adjustments.	2.60	\$180.00	\$468.00
10/1/2010	BAB	Compliance Review Compliance Review: Assist with analysis of Kentucky Unitary state tax workbook for combining 6 entities in combined return.	1.40	\$180.00	\$252.00
10/1/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia	3.20	\$180.00	\$576.00
10/1/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Portland.	0.60	\$180.00	\$108.00
10/1/2010	DDD	Travel - Unbilled Non Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 1 to work for the week of Sept. 27 to Oct. 1, 2010	2.00	\$0.00	
10/1/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	5.10	\$180.00	\$918.00
10/1/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return for the State of New Hampshire	4.00	\$180.00	\$720.00
10/1/2010	MVB	Compliance Preparation Compliance Preparation: Prepare 2009 Colorado Unitary state tax workbook including calculation of federal starting point and state modifications.	3.00	\$180.00	\$540.00
10/1/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State modification Schedule for State Unitary Filings - for 13 unitary state filings: OR, UT, MN, ME, AK, AZ, NH, NE, WV, KS, KY, VT, Portland	8.20	\$180.00	\$1,476.00

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State and Local Income Tax Compliance (2010-015) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/1/2010	TRR	Compliance Review Compliance review for 2009 state tax returns, including review of state apportionment factors & reconciliation of adjustments to beginning apportionment factors to exclude LBI.	2.70	\$180.00	\$486.00
10/1/2010	DDD	Compliance Preparation Tax Compliance - Review 2009 updates and changes for Nebraska Corporate filings and start work papers for the state tax returns. Set up work papers for Kentucky and download trial balances.	7.00	\$180.00	\$1,260.00
10/1/2010	TRR	Compliance Review Compliance review for 2009 state tax returns, including reconciliation between OneSource and tax return workpapers.	1.90	\$180.00	\$342.00
10/1/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	6.20	\$180.00	\$1,116.00
10/2/2010	BAB	State Apportionment State Apportionment: Run OSA apportionment reports Post and Pre Logic for all assigned Unitary states, email follow up on "Zero" results in the Everywhere amounts.	3.60	\$180.00	\$648.00
10/2/2010	BAB	Compliance Review Compliance Review: Assist with Alaska, Kentucky, and Nebraska state tax modifications.	0.50	\$180.00	\$90.00
10/2/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return for the State of Kansas	4.50	\$180.00	\$810.00
10/2/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State modification Schedule for State Unitary Filings - specifically State Tax Deduction, as paid by Partnerships and various US entities	6.40	\$180.00	\$1,152.00
10/2/2010	BAB	Compliance Review Compliance Review: Follow up on state tax modifications for Kansas by entity requirements.	0.40	\$180.00	\$72.00
10/3/2010	MYB	Compliance Preparation Compliance Preparation: Prepare 2009 Colorado Unitary state tax return in OneSource.	2.80	\$180.00	\$504.00
10/3/2010	BAB	Compliance Review Compliance Review: Assist with Alaska, Arizona, Colorado, Minnesota, Nebraska and Vermont unitary state tax workbooks, modifications, and data entry in OneSource.	5.00	\$180.00	\$900.00

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<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/3/2010	MVB	Compliance Preparation Compliance Preparation: Prepare 2009 Minnesota Combined state tax return in OneSource.	5.30	\$180.00	\$954.00
10/3/2010	MVB	Compliance Preparation Compliance Preparation: Prepare 2009 Vermont Unitary state tax return in OneSource.	3.90	\$180.00	\$702.00
10/3/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return for the State of Utah	4.50	\$180.00	\$810.00
10/3/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State modification Schedule for State Unitary Filings (for MN, KY, AZ, AK, NE, WV, NH, KS, OR, Portland, ME, VT)	6.20	\$180.00	\$1,116.00
10/4/2010	MVB	Compliance Preparation Compliance Preparation: Compare modifications in OneSource with workbook to make sure they tie for Colorado, Vermont and Minnesota.	2.00	\$180.00	\$360.00
10/4/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	0.40	\$180.00	\$72.00
10/4/2010	BAB	Compliance Review Compliance Review: Assist with modifications for Colorado, Nebraska, Oregon and Vermont state unitary tax returns.	2.30	\$180.00	\$414.00
10/4/2010	JMO	Travel - Billable Travel via Amtrak (Coach class) to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
10/4/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Apportionment Schedules for State Unitary Filings (for MN, KY, AZ, AK, NE, WV, NH, KS, OR, Portland, ME, VT)- property factor review	4.30	\$180.00	\$774.00
10/4/2010	TRR	Compliance Review Compliance review - detailed review of the calculation of the Minnesota minimum tax, and reconcile tax calculation to the supporting workpapers.	3.40	\$180.00	\$612.00
10/4/2010	TRR	Compliance Review Compliance review - check details of the OneSource OSA apportionment factors for Utah and reconcile the difference between the 2008 ending property factor and the detailed property accumulation sheets used to support the 2009 tax returns.	3.90	\$180.00	\$702.00
10/4/2010	JMO	Compliance Preparation	5.20	\$180.00	\$936.00

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		Tax Compliance - Preparation of State Apportionment Schedules for State Unitary Filings - review of information in OSA apportionment files in InSource.			
10/4/2010	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site - after 2 hours of unbilled commute time.	2.00	\$180.00	\$360.00
10/4/2010	BAB	Compliance Preparation Compliance Review: Calculation of Minnesota Unitary state tax return 2009 Foreign Operating Corporation adjustment.	1.30	\$180.00	\$234.00
10/4/2010	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, New Jersey.	2.00	\$0.00	
10/4/2010	JMO	Travel - Unbilled Travel via Amtrak to Jersey City from DC, first 2 hours.	2.00	\$0.00	
10/4/2010	TRR	Compliance Review Compliance review - review the apportionment factor inputs for 2008 ending property to make appropriate adjustments to 2009 beginning property factors to eliminate LBI factors from the apportionment calculations.	4.70	\$180.00	\$846.00
10/4/2010	DDD	Compliance Preparation Tax Compliance - Work on apportionment reconciliation for Alaska with payroll and sales. Update worksheets for Kentucky taxable income calculations.	11.50	\$180.00	\$2,070.00
10/4/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return Apportionment Calculations for the State of Utah	3.00	\$180.00	\$540.00
10/4/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return Apportionment Calculations for the State of Kansas	1.50	\$180.00	\$270.00
10/4/2010	SMW	Client Meeting Compliance Preparation: Review with Hilda Cupeles Nieves (Lehman VP of Tax) and Linda Klang (Lehman VP of Tax) of Unitary state adjustments, apportionment and preparation process.	1.80	\$180.00	\$324.00
10/4/2010	MYB	Client Meeting Compliance Preparation: Review with Hilda Cupeles Nieves (Lehman VP of Tax) and Linda Klang (Lehman VP of Tax) of Unitary state adjustments, apportionment and preparation process.	1.50	\$180.00	\$270.00
10/4/2010	BAB	Client Meeting	1.40	\$180.00	\$252.00

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		Compliance Review: Review with Linda Klang (Lehman VP of Tax) and Hilda Cupeles Nieves (Lehman VP of Tax) and Lehman tax team of update of modifications, apportionment, OSA reports, partnership allocation and status of 2009 Unitary state return preparation process.			
10/4/2010	DDD	Travel - Billable Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client on Oct. 4 to work for the week of Oct. 4 to Oct. 8th, 2010 (after 2 hours of unbilled travel).	2.00	\$180.00	\$360.00
10/4/2010	DDD	Travel - Unbilled Non Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client on Oct. 4 to work for the week of Oct. 4 to Oct. 8th, 2010	2.00	\$0.00	
10/5/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	1.70	\$180.00	\$306.00
10/5/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	1.70	\$180.00	\$306.00
10/5/2010	TRR	Compliance Preparation Compliance preparation - preparation of the tax return supporting documentation required for Kentucky, including analysis of state modification, and research Kentucky tax rules regarding dividend income.	7.30	\$180.00	\$1,314.00
10/5/2010	BAB	Compliance Review Compliance Review: Review and analysis of Oregon, Portland, Nebraska, New Hampshire state modifications and update state unitary tax return workpapers.	5.60	\$180.00	\$1,008.00
10/5/2010	BAB	Compliance Review Compliance Review: Update Colorado, Vermont and Arizona Unitary workpapers for changes including the 12/08 adjustment for the removal of LBI out of Beginning property.	2.70	\$180.00	\$486.00
10/5/2010	MVB	Compliance Preparation Compliance Preparation: Reconcile Minnesota OSA apportionment with adjustments in OneSource.	4.70	\$180.00	\$846.00
10/5/2010	PDL	Compliance Review Review changes to apportionment for Alaska including exclusion of LBI from prior year property factor. Determine accounts not to be included in current year property downloaded from OSA.	4.00	\$180.00	\$720.00
10/5/2010	MVB	Compliance Preparation Compliance Preparation: Reconcile Colorado OSA apportionment with adjustments in OneSource.	5.30	\$180.00	\$954.00
10/5/2010	TRR	Compliance Review	4.30	\$180.00	\$774.00

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		Compliance review of the Limited Liability Entity Tax (LLET) for Kentucky, including search for tax non-refundable credits against the tax flowing through from Cerberus and CG Investor partnerships.			
10/5/2010	BAB	Compliance Review Compliance Review: Calculate the Dividend deduction and the Foreign Operating Company adjustment for the Minnesota Unitary state tax workpapers and return.	4.80	\$180.00	\$864.00
10/5/2010	DDD	Compliance Preparation Tax Compliance - Compile apportionment information for Nebraska. Update worksheets for state taxable income for Alaska.	14.00	\$180.00	\$2,520.00
10/5/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Apportionment Schedules for State Unitary Filings (for MN, KY, AZ, AK, NE, WV, NH, KS, OR, Portland, ME, VT)- property factor review	6.80	\$180.00	\$1,224.00
10/5/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Apportionment Schedules for State Unitary Filings (for MN, KY, AZ, AK, NE, WV, NH, KS, OR, Portland, ME, VT)- modification required for beginning property due to elimination of LBI	6.20	\$180.00	\$1,116.00
10/5/2010	MVB	Client Meeting Compliance Preparation: Review with Hilda Cupeles-Neives (VP Lehman Tax) to reconsolidate Colorado Unitary state tax return and Minnesota Combined state tax return.	1.00	\$180.00	\$180.00
10/5/2010	BAB	Client Meeting Compliance Review: Meeting with Hilda Cupeles-Neives (VP Lehman Tax) to reconsolidate Colorado and Minnesota.	0.90	\$180.00	\$162.00
10/5/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource, reconciling apportionment between QSA and OneSource for unitary state tax returns - Maine.	10.30	\$180.00	\$1,854.00
10/6/2010	BAB	Compliance Review Compliance Review: Review and analysis of New Hampshire rules for bonus depreciation and REITS, calculate 12/08 - beginning 2009 everywhere property without LBI.	2.50	\$180.00	\$450.00
10/6/2010	BAB	Compliance Review Compliance Review: Adjust Minnesota, Vermont, New Hampshire and West Virginia to remove the LBI partnership factor from 12/08 - beginning 2009 everywhere property.	0.90	\$180.00	\$162.00

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Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/6/2010	BAB	Compliance Review Compliance Review: Review and analysis of West Virginia Everywhere property factors for beginning of the year and analysis of apportionment factor to utilize for LB schedules.	1.80	\$180.00	\$324.00
10/6/2010	BAB	Compliance Review Compliance Review: Reconcile State Unitary Workpaper to State tax return in OneSource and tie out state taxable income for Colorado, Minnesota, Nebraska, and Vermont Unitary tax returns and update modifications to tie to workpapers.	3.30	\$180.00	\$594.00
10/6/2010	PDL	Compliance Review Review changes to apportionment for Kansas and Utah including exclusion of LBI from prior year property factor. Determine accounts not to be included in current year property downloaded from OSA	4.00	\$180.00	\$720.00
10/6/2010	PDL	Compliance Review Review state modifications and taxable income computation for Alaska, Maine, Utah and Kansas	5.00	\$180.00	\$900.00
10/6/2010	PDL	Compliance Review Review downloaded reports to determine reports that can be used for apportionment. Update apportionment sheets and compute taxable income. Review unitary state return for Alaska and change to OneSource for non business income allocation not previously included	4.00	\$180.00	\$720.00
10/6/2010	MYB	Compliance Preparation Compliance Preparation: Reconcile Vermont OSA apportionment with adjustments in OneSource.	4.20	\$180.00	\$756.00
10/6/2010	BAB	Compliance Review Compliance Review: Final review of Oregon, Portland, Nebraska, New Hampshire and West Virginia workpapers for state taxable income with all modifications.	3.50	\$180.00	\$630.00
10/6/2010	TRR	Compliance Review Compliance review - reconcile Kentucky taxable income and state modifications from the work paper documentation file to the OneSource data inputs.	3.70	\$180.00	\$666.00
10/6/2010	TRR	Compliance Review Compliance review - review the calculation of taxable income for the Minnesota 2009 income tax return, including validation and cross-checking of state modifications.	3.90	\$180.00	\$702.00
10/6/2010	BAB	State Apportionment	0.50	\$180.00	\$90.00

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Invoice

Jeffrey Ciongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
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New Jersey, NJ 073024585

Invoice Date: Nov 7, 2010
Invoice Num: 176
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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		State Apportionment: Run OSA apportionment reports Post and Pre Logic for Oregon and Maine Unitary state tax returns.			
10/6/2010	TRR	Compliance Review	3.30	\$180.00	\$594.00
		Compliance review - reconcile taxable income and state modifications for Minnesota from the work paper documentation file to the OneSource data inputs.			
10/6/2010	JMO	Compliance Preparation	6.80	\$180.00	\$1,224.00
		Tax Compliance - Preparation of State Return Calculations for State Unitary Filings for Arizona.			
10/6/2010	BRW	Compliance Preparation	8.00	\$180.00	\$1,440.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return Apportionment Calculations for the State of Kansas			
10/6/2010	JMO	Compliance Preparation	6.20	\$180.00	\$1,116.00
		Tax Compliance - Preparation of State Return Calculations for State Unitary Filings for Vermont.			
10/6/2010	SMW	Compliance Preparation	3.20	\$180.00	\$576.00
		Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - West Virginia.			
10/6/2010	MVB	Compliance Preparation	3.20	\$180.00	\$576.00
		Compliance Preparation: Re-calculate Colorado OSA reconciliation of apportionment with adjustments in OneSource.			
10/6/2010	MVB	Compliance Preparation	3.60	\$180.00	\$648.00
		Compliance Preparation: Re-calculate Minnesota OSA reconciliation of apportionment with adjustments in OneSource.			
10/6/2010	SMW	Compliance Preparation	4.80	\$180.00	\$864.00
		Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - Maine.			
10/6/2010	SMW	Compliance Preparation	6.00	\$180.00	\$1,080.00
		Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - Oregon.			
10/6/2010	DDD	Compliance Preparation	12.00	\$180.00	\$2,160.00
		Tax Compliance - Reconcile apportionment for Kentucky except for property. Tie out proforma 1120 income numbers for taxable Kentucky income.			
10/7/2010	TRR	Compliance Review	4.70	\$180.00	\$846.00

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		Compliance review - reconcile state apportionment details for Kentucky; examine pre-logic and post-logic OSA reports, reconcile with OneSource output, and analyze differences.			
10/7/2010	BAB	Compliance Review	1.30	\$180.00	\$234.00
		Compliance Review: Review and analysis of Oregon sales factor from PreLogic OSA report to subviews in OneSource.			
10/7/2010	DDD	Compliance Preparation	14.00	\$180.00	\$2,520.00
		Tax Compliance - Review proforma 1120 income numbers for Kentucky tax return. Verify all forms are included for compliance standards because insource does not have complete forms. Review apportionment for KY and NE.			
10/7/2010	BRW	Compliance Preparation	8.50	\$180.00	\$1,530.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return Apportionment Calculations for the State of New Hampshire			
10/7/2010	JMO	Compliance Preparation	6.20	\$180.00	\$1,116.00
		Tax Compliance - Preparation of State Return Calculations for State Unitary Filings for Minnesota			
10/7/2010	BAB	State Apportionment	0.80	\$180.00	\$144.00
		State Apportionment: Run OSA Pre and Post logic for Colorado and Vermont.			
10/7/2010	TRR	Compliance Review	5.50	\$180.00	\$990.00
		Compliance review - check the state income tax calculations for Kentucky for accuracy, including review of partnership items flowing into the KY return, calculate and post adjustments for nonbusiness income items to both apportionable income and nonapportionable income			
10/7/2010	SMW	Compliance Preparation	7.20	\$180.00	\$1,296.00
		Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - Oregon.			
10/7/2010	JMO	Compliance Preparation	6.20	\$180.00	\$1,116.00
		Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Kentucky			
10/7/2010	JMO	Compliance Preparation	5.60	\$180.00	\$1,008.00
		Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Nebraska			
10/7/2010	MVB	Compliance Preparation	3.30	\$180.00	\$594.00

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10/7/2010	MYB	Compliance Preparation: Re-calculate Vermont OSA reconciliation of apportionment with adjustments in OneSource.	3.90	\$180.00	\$702.00
10/7/2010	MYB	Compliance Preparation: Re-calculate Minnesota OSA reconciliation of apportionment with adjustments in OneSource.	6.80	\$180.00	\$1,224.00
10/7/2010	BAB	Compliance Preparation: Re-calculate Colorado OSA reconciliation of apportionment with adjustments in OneSource, conferences with Hilda (VP Lehman tax).	2.30	\$180.00	\$414.00
10/7/2010	SMW	State Apportionment: Run OSA PreLogic and PostLogic reports for the 2009 Unitary states.	5.80	\$180.00	\$1,044.00
10/7/2010	BAB	Compliance Preparation: Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - Maine.	2.50	\$180.00	\$450.00
10/7/2010	SMW	Compliance Review: Review and analysis of updated New Hampshire return, final reconciliation to OSA.	5.30	\$180.00	\$954.00
10/7/2010	BAB	Compliance Preparation: Preparation of workpapers and completing returns in OneSource, reconciling apportionment between OSA and OneSource for unitary state tax returns - West Virginia.	3.50	\$180.00	\$630.00
10/7/2010	BAB	Compliance Review: Reconcile State Unitary Workpaper to State tax return in OneSource and tie out state taxable income for New Hampshire, Arizona, and Oregon Unitary state tax returns, update modifications to tie to workpapers.	1.60	\$180.00	\$288.00
10/7/2010	BAB	Compliance Review: Review and analysis of West Virginia requirements for financial organization and corporations, and the different factors applied for apportionment.	1.60	\$180.00	\$288.00
10/7/2010	BAB	Compliance Review: Review 2008 New Hampshire Partnership modification summary, create 2009 workpaper, follow up on required information.	2.40	\$180.00	\$432.00
10/8/2010	DDD	Compliance Review: Analysis and reconciliation of New Hampshire sales and payroll factor from Pre-Logic OSA report to subviews in OneSource.	2.00	\$180.00	\$360.00
		Travel - Billable			

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		Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 8 to work for the week of Oct. 4 to Oct. 8, 2010 (after 2 hours of unbilled travel).			
10/8/2010	DDD	Travel - Unbilled	2.00	\$0.00	
		Non Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 8 to work for the week of Oct. 4 to Oct. 8, 2010			
10/8/2010	BAB	Travel - Billable	2.00	\$180.00	\$360.00
		Billable Travel from Jersey City, NJ to Grand Rapids, MI to provide on-site management to and with Lehman tax department and for work performed on client site.			
10/8/2010	BAB	Compliance Review	0.80	\$180.00	\$144.00
		Compliance Review: Assist with changes to Colorado sales and NonBusiness income allocation.			
10/8/2010	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak from Jersey City to DC, first 2 hours.			
10/8/2010	BAB	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to Grand Rapids, MI			
10/8/2010	JMO	Travel - Billable	2.00	\$180.00	\$360.00
		Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
10/8/2010	DDD	Compliance Preparation	11.00	\$180.00	\$1,980.00
		Compliance Review - review of apportionment (Beginning of Year and End of year - Property Factor) Sales, and Payroll for Alaska, NE, KS.			
10/8/2010	SMW	Compliance Preparation	1.70	\$180.00	\$306.00
		Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia			
10/8/2010	BRW	Compliance Preparation	7.00	\$180.00	\$1,260.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return Modifications required for the State of New Hampshire			
10/8/2010	JMO	Compliance Preparation	4.40	\$180.00	\$792.00
		Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Oregon			
10/8/2010	JMO	Compliance Preparation	4.10	\$180.00	\$738.00
		Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for New Hampshire			
10/8/2010	MVB	Compliance Preparation	3.30	\$180.00	\$594.00

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

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		Compliance review - Review updates to the Minnesota 2009 state tax return to ensure that correct apportionment factors are included.			
10/9/2010	BRW	Compliance Preparation State and Local Income Tax Compliance - Preparation of Unitary Tax Return Modifications required for the State of Utah	3.80	\$180.00	\$684.00
10/9/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Kansas	5.20	\$180.00	\$936.00
10/9/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Alaska	4.80	\$180.00	\$864.00
10/9/2010	MVB	Compliance Preparation Compliance Preparation: Review Vermont OSA Everywhere for Sales and Payroll factors for Unitary group.	2.50	\$180.00	\$450.00
10/9/2010	TRR	Compliance Preparation Compliance preparation - analyze updates posted by client to OSA apportionment factors; revise 2008 Kentucky apportionment calculations, and edit OneSource inputs to conform the tax return documentation with the OneSource data record; review and reconcile final version of state apportionment factors.	6.80	\$180.00	\$1,224.00
10/9/2010	BAB	Compliance Review Compliance Review: Review and analysis of Oregon Unitary tax return, changes to OSA reconciliation, modifications, updated workpapers and pdf to file.	5.50	\$180.00	\$990.00
10/9/2010	BAB	Compliance Review Compliance Review: Assist with Alaska and Utah Unitary state tax return OneSource input.	0.30	\$180.00	\$54.00
10/9/2010	BAB	Compliance Review Compliance Review: Assist with reconciliation of Vermont Unitary state tax return modifications and OSA reports, input in OneSource, and updating workpapers.	2.60	\$180.00	\$468.00
10/9/2010	BAB	Compliance Review Compliance Review: Assist with reconciliation of Colorado modifications and OSA reports, input in OneSource, updating workpapers, and finalization of tax return.	3.30	\$180.00	\$594.00
10/9/2010	TRR	Compliance Review	4.90	\$180.00	\$882.00

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		Compliance review - review and correct OneSource inputs for Kentucky, analyze reason for out-of-balance situation, and remedy.			
10/9/2010	PDL	Compliance Review Review Utah and Kansas Unitary tax return workpapers, work with Bill Walsh to finalize tax returns for review by Jacque O'Neil and Linda Kline (Lehman)	9.00	\$180.00	\$1,620.00
10/9/2010	BAB	Compliance Review Compliance Review: Follow up on Portland return, review Unitary workpaper, review of prior year return.	0.30	\$180.00	\$54.00
10/10/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	1.00	\$180.00	\$180.00
10/10/2010	BAB	Compliance Review Compliance Review: Assist with Minnesota reconciliation and modifications, OSA reports, input in OneSource, including apportionment by entity and everywhere property.	2.80	\$180.00	\$504.00
10/10/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Minnesota	5.20	\$180.00	\$936.00
10/10/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	1.00	\$180.00	\$180.00
10/10/2010	BAB	Compliance Review Compliance Review: Assist with Vermont modifications, OSA reports, add NOL C/F, input in OneSource, including reconciliation to Unitary workpapers.	1.70	\$180.00	\$306.00
10/10/2010	BAB	Compliance Review Compliance Review: Review and analysis of Nebraska Unitary tax return, changes to OSA reconciliation, modifications, updated workpapers and affidavit required for Nueberger Berman income/(loss).	6.80	\$180.00	\$1,224.00
10/10/2010	BAB	Compliance Review Compliance Review: Clear Oregon Unitary state tax return review notes for missing detail information, tax attributes, and prior year NOL C/F reconciliations.	0.70	\$180.00	\$126.00
10/10/2010	BAB	Compliance Review Compliance Review: Verify New Hampshire and West Virginia starting state taxable income numbers tie out in OneSource to state tax workpapers.	0.80	\$180.00	\$144.00
10/10/2010	MVB	Compliance Preparation Compliance Preparation: Prepare Colorado Unitary state tax return and workpapers.	3.20	\$180.00	\$576.00
10/10/2010	SMW	Compliance Preparation	1.50	\$180.00	\$270.00

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10/10/2010	SMW	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Portland. Compliance Preparation	1.00	\$180.00	\$180.00
10/10/2010	MVB	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine. Compliance Preparation	4.20	\$180.00	\$756.00
10/10/2010	MVB	Compliance Preparation: Prepare Minnesota Unitary state tax return and workpapers. Compliance Preparation	3.60	\$180.00	\$648.00
10/10/2010	BAB	Compliance Preparation: Prepare Vermont Unitary state tax return and workpapers. Compliance Review	0.70	\$180.00	\$126.00
10/10/2010	PDL	Compliance Review: Finalize Oregon after follow up with preparer, still need Portland return, not in OneSource. Compliance Review	4.00	\$180.00	\$720.00
10/10/2010	JMO	Finalize review of Kansas Unitary tax return and make changes to get ready for review by Linda Kline (Lehman) Compliance Preparation	4.80	\$180.00	\$864.00
10/11/2010	PDL	Tax Compliance - Preparation of State Return Calculations for Beginning Property Apportionment - for the State Unitary Filings for Vermont Compliance Review	1.50	\$180.00	\$270.00
10/11/2010	TRR	Respond to review notes by Linda Kline on Alaska and update workpapers Compliance Review	2.70	\$180.00	\$486.00
10/11/2010	JMO	Compliance review - update tax calculation for Minn. to include updated state modifications for bonus depreciation. Travel - Billable	2.00	\$180.00	\$360.00
10/11/2010	JMO	Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested. Travel - Unbilled	2.00	\$0.00	
10/11/2010	DDD	Travel via Amtrak to Jersey City from DC, first 2 hours Travel - Billable	2.00	\$180.00	\$360.00
10/11/2010	DDD	Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client on Oct. 11 to work for the week of Oct. 11 to Oct. 15th, 2010 (after 2 hours of unbilled travel). Compliance Preparation	10.00	\$180.00	\$1,800.00
10/11/2010	BAB	Tax Compliance - Review of state filings to verify attachments and workpapers in support of return, specifically for the state of NE, AK, and KS. Compliance Review	1.30	\$180.00	\$234.00

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10/11/2010	BAB	Compliance Review: Assist with clearing Colorado Unitary state tax return review notes. Compliance Review	1.80	\$180.00	\$324.00
10/11/2010	DDD	Compliance Review: Review and analysis of New Hampshire Unitary tax return, changes to OSA reconciliation, pship modifications, updated workpapers and re-pdf the tax return. Travel - Unbilled Non Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client on Oct. 11 to work for the week of Oct. 11 to Oct. 15th, 2010	2.00	\$0.00	
10/11/2010	MVB	Compliance Preparation Compliance Preparation: Review and analysis Minnesota state modifications and apportionment information, reconciliation of OSA to Unitary state tax return.	4.50	\$180.00	\$810.00
10/11/2010	BAB	Compliance Review Compliance Review: Finalize Nebraska Unitary tax return and update workpapers, pdf return to file for review.	1.70	\$180.00	\$306.00
10/11/2010	JMO	Compliance Preparation Tax Compliance - Preparation of State Return Calculations for changes made to Excess Inclusion Income - pull out of LPSI from beginning Federal Taxable Income Number (late book adjustment) - for Vermont	4.20	\$180.00	\$756.00
10/11/2010	BAB	Compliance Review Compliance Review: Assist with West Virginia Unitary state tax return preparation issues in OneSource.	0.90	\$180.00	\$162.00
10/11/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource, resolving OneSource technical issues at subsidiary level for unitary state tax returns - Maine.	1.90	\$180.00	\$342.00
10/11/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource, resolving OneSource technical issues at subsidiary level for unitary state tax returns - West Virginia.	4.80	\$180.00	\$864.00
10/11/2010	BAB	Compliance Review Compliance Review: Assist with finalization of Vermont workpapers and return in OneSource, issue of getting CO-411-U to populate with correct information for Unitary return.	3.30	\$180.00	\$594.00
10/11/2010	BAB	Compliance Review	1.80	\$180.00	\$324.00

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10/11/2010	BAB	Compliance Review: Assist with Minnesota apportionment issues in OneSource has correct input, but system calculating an unidentifiable adjustment.	1.70	\$180.00	\$306.00
		Compliance Review			
		Compliance Review: Clear Oregon review comments, update workpapers and add 1120 Oregon proforma tax return to file.			
10/11/2010	JMO	Compliance Preparation	5.80	\$180.00	\$1,044.00
		Tax Compliance - Preparation of State Return			
		Calculations for changes made to Excess Inclusion			
		Income - pull out of LPSI from beginning Federal			
		Taxable Income Number (late book adjustment) - for			
		Nebraska			
10/12/2010	BRW	Compliance Preparation	3.50	\$180.00	\$630.00
		State and Local Income Tax Compliance - Preparation			
		of Unitary Tax Return Modifications required for the State			
		of Kansas			
10/12/2010	BAB	Compliance Review	0.50	\$180.00	\$90.00
		Compliance Review: Complete review of Portland tax			
		return completed outside of OneSource.			
10/12/2010	DDD	Compliance Preparation	12.00	\$180.00	\$2,160.00
		Tax Compliance - Update workpapers and Forms for			
		state filings for KY, NE, and KS. Print and review pro			
		formas (to be filed) for state filings for NE, KY, and KS.			
10/12/2010	TRR	Compliance Review	4.60	\$180.00	\$828.00
		Compliance review - reconcile QSA apportionment			
		inputs to the Minn. State tax return; edit tax return to			
		conform reported apportionment factors with the			
		supporting documentation.			
10/12/2010	PDL	Compliance Review	6.00	\$180.00	\$1,080.00
		Compliance Review - Review of Unitary State Tax Return			
		- Maine Combined Return for 2009. Change			
		presentation for EII as starting point of state tax return.			
10/12/2010	PDL	Compliance Review	2.50	\$180.00	\$450.00
		Assist with changes on Kansas unitary return for LBPS			
		modification (EII used as starting point) and review tax			
		return for change.			
10/12/2010	BAB	Compliance Review	1.90	\$180.00	\$342.00
		Compliance Review: Assist with West Virginia in			
		OneSource and review of workpaper support.			
10/12/2010	BAB	Compliance Review	2.80	\$180.00	\$504.00
		Compliance Review: Clear Nebraska review notes			
		including phantom estimates and allocated income			
		presentation, and OneSource corrections, re-paf the tax			
		return.			
10/12/2010	BAB	Compliance Review	2.40	\$180.00	\$432.00

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		Compliance Review: Clear Oregon review notes including depreciation request for bonus depreciation calculations.			
10/12/2010	MVB	Compliance Preparation	4.10	\$180.00	\$738.00
		Compliance Preparation: Cleared reviewer comments for Vermont Unitary state tax return and workpaper for bonus depreciation and federal starting number.			
10/12/2010	JMO	Compliance Preparation	3.60	\$180.00	\$648.00
		Tax Compliance - Preparation of State Return			
		Calculations for changes made to Excess Inclusion			
		Income - pull out of LPSI from beginning Federal			
		Taxable Income Number (late book adjustment) - for			
		Arizona			
10/12/2010	JMO	Compliance Preparation	3.20	\$180.00	\$576.00
		Tax Compliance - Preparation of State Return			
		Calculations for changes made to Excess Inclusion			
		Income - pull out of LPSI from beginning Federal			
		Taxable Income Number (late book adjustment) - for			
		Utah			
10/12/2010	JMO	Compliance Preparation	2.20	\$180.00	\$396.00
		Tax Compliance - Preparation of State Return			
		Calculations for Beginning Property Apportionment - for			
		the State Unitary Filings for Utah			
10/12/2010	BAB	Compliance Review	1.30	\$180.00	\$234.00
		Compliance Review: Revise Colorado Unitary state tax			
		return in OneSource and re-pdf.			
10/12/2010	MVB	Compliance Preparation	0.70	\$180.00	\$126.00
		Compliance Preparation: Re-calculate open items			
		regarding Minnesota combined state tax return and the			
		corrections for apportionment in OneSource.			
10/12/2010	MVB	Compliance Preparation	5.70	\$180.00	\$1,026.00
		Compliance Preparation: Cleared reviewer comments			
		for Colorado Unitary state tax return and workpaper for			
		FST exclusion income, pass through, re-pdf return.			
10/12/2010	SMW	Compliance Preparation	2.00	\$180.00	\$360.00
		Preparation of workpapers and completing returns in			
		OneSource for unitary state tax returns - Maine.			
10/12/2010	SMW	Compliance Preparation	0.40	\$180.00	\$72.00
		Preparation of workpapers and completing returns in			
		OneSource for unitary state tax returns - Portland.			
10/12/2010	SMW	Compliance Preparation	5.30	\$180.00	\$954.00
		Preparation of workpapers and completing returns in			
		OneSource, resolving OneSource technical issues at			
		subsidiary level for unitary state tax returns - West			
		Virginia.			
10/12/2010	BAB	Compliance Review	1.30	\$180.00	\$234.00

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101 Hudson Street
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Invoice

Invoice Date: Nov. 7, 2010
Invoice Num: 176
Billing From: Oct 01, 2010
Billing To: Oct 31, 2010

State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		Compliance Review: Assist with Federal Taxable Income changes to Vermont and Arizona Unitary state tax returns.			
10/12/2010	BAB	Compliance Review	4.80	\$180.00	\$864.00
		Compliance Review: Finalize review of New Hampshire Unitary state tax return, add changes to Fed Taxable Income, complete reconciliation schedules to tie to NH tax return, and pdf return to file.			
10/12/2010	JMO	Compliance Preparation	3.00	\$180.00	\$540.00
		Tax Compliance - Preparation of State Return Calculations for Foreign Source Income exclusion - for Colorado			
10/13/2010	DDD	Compliance Preparation	13.00	\$180.00	\$2,340.00
		Tax Compliance - Update Forms for state filings, verify attachments, and update workpapers in support of return, specifically for the state of NE, AK, and KS. Prepare City of Portland return and verify compliance attachments.			
10/13/2010	TRR	Compliance Review	2.60	\$180.00	\$468.00
		Compliance review - review separate entity calculation of Minnesota apportionment factors for each entity that reports to Minn.			
10/13/2010	TRR	Compliance Review	1.50	\$180.00	\$270.00
		Compliance review - review separate calculation of Minnesota taxable income for each entity that reports to Minn.			
10/13/2010	PDL	Compliance Review	0.50	\$180.00	\$90.00
		Update calculations for CA taxable income including RE rollover of combined entity			
10/13/2010	PDL	Compliance Review	3.00	\$180.00	\$540.00
		Respond to review notes by Linda Kline and make changes as required on returns for Kansas & Utah			
10/13/2010	JMO	Compliance Review	3.60	\$180.00	\$648.00
		Tax Compliance - Review of Final Return for filing: Oregon and Portland			
10/13/2010	JMO	Compliance Review	2.80	\$180.00	\$504.00
		Tax Compliance - Review of Final Return for filing: Arizona			
10/13/2010	BAB	Compliance Review	1.50	\$180.00	\$270.00
		Compliance Review: Review and analysis of revised West Virginia tax return, UB 2 and 3 ties out, Schedule UB 4 is off by REIT.			
10/13/2010	BAB	Compliance Review	0.40	\$180.00	\$72.00
		Compliance Review: Review OneSource Portland tax return and add pdf to file.			
10/13/2010	BAB	Compliance Review	8.60	\$180.00	\$1,548.00

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State and Local Income Tax Compliance (2010-01.5) - Managed by [JMO]

		Compliance Review: Review of West Virginia workpapers, add nonbusiness income, reconcile payments, review apportionment, add Foreign Source Income exclusion and finalize taxable income.			
10/13/2010	BAB	Compliance Review	0.70	\$180.00	\$126.00
		Compliance Review: Finalize Nebraska review notes			
10/13/2010	JMO	Compliance Review	3.20	\$180.00	\$576.00
		Tax Compliance - Review of Final Return for filing: Colorado			
10/13/2010	BRW	Compliance Preparation	2.50	\$180.00	\$450.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return - final changes and input into Forms in InSource for the State of New Hampshire			
10/13/2010	MVB	Compliance Preparation	1.20	\$180.00	\$216.00
		Compliance Preparation: Draft required transmittal letter for Vermont Unitary state tax return for no tax due, and follow up on OneSource corrections on affiliates.			
10/13/2010	BAB	Compliance Review	0.80	\$180.00	\$144.00
		Compliance Review: Finalize Oregon review notes.			
10/13/2010	MVB	Compliance Preparation	4.80	\$180.00	\$864.00
		Compliance Preparation: Corrections to Vermont Unitary state tax return in OneSource to enable each affiliate name to print on BA-410.			
10/13/2010	SMW	Compliance Preparation	11.00	\$180.00	\$1,980.00
		Preparation of workpapers and completing returns in OneSource, resolving OneSource technical issues at subsidiary level for unitary state tax returns - West Virginia.			
10/13/2010	JMO	Compliance Review	3.40	\$180.00	\$612.00
		Tax Compliance - Review of Final Return for filing: Nebraska			
10/14/2010	BAB	Compliance Review	1.50	\$180.00	\$270.00
		Compliance Review: Revise West Virginia Unitary state tax return for starting federal taxable income and reconcile return to workpaper summary and separate UB schedules.			
10/14/2010	DDD	Compliance Preparation	18.00	\$180.00	\$3,240.00
		Tax Compliance - Review of state tax returns to verify attachments and work papers in support of return, print and review pro formas for MN, WV, NE, CO, AZ, and NH.			
10/14/2010	PDL	Compliance Review	7.50	\$180.00	\$1,350.00

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State and Local Income Tax Compliance (2010-015:) - Managed by (JMO)

		Troubleshoot for issues with OneSource on Maine Tax Return, again change starting point of federal income, forms did not reflect total income on unitary return. Download subviews, reconcile income by entity and work with Scott Wakerley to manually input income and adjustments by entity to agree with computed taxable income.			
10/14/2010	JMO	Compliance Review	3.60	\$180.00	\$648.00
		Tax Compliance - Review of Final Return for filing: Utah			
10/14/2010	JMO	Compliance Review	6.20	\$180.00	\$1,116.00
		Tax Compliance - Review of Final Return for filing: Minnesota, including FOC Adjustment			
10/14/2010	BAB	Compliance Review	4.50	\$180.00	\$810.00
		Compliance Review: Assist with changes in OneSource to Maine Unitary state tax return, revise Minnesota Combined dividend deduction, update workpapers and re-pdf returns.			
10/14/2010	BAB	Compliance Review	0.50	\$180.00	\$90.00
		Compliance Review: Changes to Vermont Unitary state tax return property factor, re-pdf the tax return.			
10/14/2010	BAB	Compliance Review	0.30	\$180.00	\$54.00
		Compliance Review: Assist with follow up required information for Vermont and Colorado Unitary tax returns.			
10/14/2010	BAB	Compliance Review	4.20	\$180.00	\$756.00
		Compliance Review: Reconciliation, review and analysis of differences on West Virginia Sch UB 4 for net income and net capital, follow up with preparer, final pdf to file.			
10/14/2010	SMW	Compliance Preparation	8.00	\$180.00	\$1,440.00
		Preparation of workpapers and completing returns in OneSource for unitary state tax returns, resolving OneSource technical issues at subsidiary level - West Virginia.			
10/14/2010	SMW	Compliance Preparation	4.20	\$180.00	\$756.00
		Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.			
10/14/2010	MVB	Compliance Preparation	1.00	\$180.00	\$180.00
		Compliance Preparation: Reconcile changes to Vermont Unitary state tax return, re-pdf return and put in folder.			
10/14/2010	BRW	Compliance Preparation	1.20	\$180.00	\$216.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return - final changes and input into Forms in InSource for the State of Kansas			
10/14/2010	JMO	Compliance Review	5.20	\$180.00	\$936.00

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10/15/2010	SMW	Tax Compliance - Review of Final Return for filing: Maine Compliance Preparation Preparation of workpapers and completing returns in OneSource for unitary state tax returns, resolving OneSource technical issues at subsidiary level - Kentucky.	1.10	\$180.00	\$198.00
10/15/2010	DDD	Compliance Preparation Tax Compliance - Review of state filings to verify attachments and work papers in support of return. Verify compliance with state tax regulations for filing state tax returns for NE, KS, AK, Print pro forma tax returns to attach to returns for filing compliance OR, City of Portland, UT, VT and MA.	7.00	\$180.00	\$1,260.00
10/15/2010	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 15 to work for the week of Oct 11th to Oct. 15, 2010	2.00	\$180.00	\$360.00
10/15/2010	DDD	Travel - Unbilled Non Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client on Oct. 15th to work for the week of Oct. 11 to Oct. 15, 2010	2.00	\$0.00	
10/15/2010	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
10/15/2010	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
10/15/2010	TRR	Compliance Review Compliance review - reconcile adjustments to the Minnesota OneSource data inputs to ensure that the reported factors reflect late revisions to tax return.	2.40	\$180.00	\$432.00
10/15/2010	TRR	Compliance Review Compliance review -review and update KY OneSource records to conform return to revised tax calculations	1.70	\$180.00	\$306.00
10/15/2010	JMO	Compliance Review Tax Compliance - Review of Final Returns for filing - attachments required and signatures verified - for UT, KY, AK, AZ, OR, KS, MN, ME, NH, NE, VT, CO, Portland.	2.00	\$180.00	\$360.00
10/15/2010	JMO	Compliance Review Tax Compliance - Review of Final Return for filing: Kentucky	5.00	\$180.00	\$900.00
10/15/2010	JMO	Compliance Review	4.00	\$180.00	\$720.00

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		Tax Compliance - Review of Final Return for filing: West Virginia			
10/15/2010	BAB	Compliance Review	0.30	\$180.00	\$54.00
		Compliance Review: Assist with New Hampshire federal proforma, tie beginning state number to federal starting point.			
10/15/2010	BAB	Compliance Review	1.20	\$180.00	\$216.00
		Compliance review: Assist with required changes on Kentucky Unitary State income tax return.			
10/18/2010	JMO	Compliance Review	4.00	\$180.00	\$720.00
		Tax Compliance - Review of Final Hard Copy Files and Reconciliation with Soft files - for UT, KY, AK, AZ, OR, KS, MN, ME, NH, NE, VT, CO, Portland.			
10/20/2010	JMO	Compliance Review	3.00	\$180.00	\$540.00
		Tax Compliance - Review of Final Soft files and required document retention policy and option to use Sharepoint system - for UT, KY, AK, AZ, OR, KS, MN, ME, NH, NE, VT, CO, Portland.			
10/25/2010	JMO	Compliance Review	3.00	\$180.00	\$540.00
		Tax Compliance - Reconciliation of Hard Copy Returns filed and final workpapers with pdf on system.			
10/25/2010	JMO	Travel - Billable	2.00	\$180.00	\$360.00
		Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
10/25/2010	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak to Jersey City from DC, first 2 hours.			
10/25/2010	JMO	Compliance Review	3.00	\$180.00	\$540.00
		Tax Compliance - Review of Final Return changes in detail attachments with Scott and Barb - for West Virginia (due 11/15)			
10/26/2010	JMO	Compliance Review	3.00	\$180.00	\$540.00
		Tax Compliance - Reconciliation of Hard Copy workpapers supporting modifications and apportionment - as per final files and pdf on system.			
10/26/2010	JMO	Compliance Review	2.00	\$180.00	\$360.00
		Tax Compliance - Preparation of Compliance reports for Linda Kiang, VP State Tax, as requested.			
10/27/2010	PDL	Client Meeting	1.00	\$180.00	\$180.00
		Tax Compliance - final review of state filings to verify attachments and workpaper support & retention for AK, KS, ME and UT			
10/27/2010	BRW	Client Meeting	1.30	\$180.00	\$234.00
		State and Local Income Tax Compliance - Preparation of Unitary Tax Return - final changes and input into Forms in InSource for the State of Utah			

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State and Local Income Tax Compliance [2010-015:] - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/27/2010	MYB	Client Meeting Compliance Preparation: Review of 2009 International and State Compliance season with John Shanahan (Lehman Senior VP of Tax), Linda Kiang (Lehman VP of Tax) and Hilda Cupeles Nieves (Lehman VP of Tax) and Lehman tax team.	1.20	\$180.00	\$216.00
10/27/2010	SMW	Client Meeting Compliance Preparation: Review of 2009 International and State Compliance season with John Shanahan (Lehman Senior VP of Tax), Linda Kiang (Lehman VP of Tax) and Hilda Cupeles Nieves (Lehman VP of Tax) and Lehman tax team.	1.30	\$180.00	\$234.00
10/27/2010	JMO	Compliance Review Tax Compliance - Review of West Virginia Tax Return, as determination of how to update supporting detail in InSource system for reconciliation with lead WV Income Schedule.	8.50	\$180.00	\$1,530.00
10/27/2010	BAB	Compliance Review Compliance Review: Follow up with West Virginia to determine form flow on tax return not working, include statement with return showing calculation, work through calculations required at entity level for consolidated return, discussion with Linda Kiang, Jacque O'Neil and preparer to confirm expected outcome for West Virginia tax return.	1.70	\$180.00	\$306.00
10/27/2010	BAB	Compliance Review Compliance Review: Review and analysis of OneSource issues with West Virginia Unitary apportionment calculations and corrections needed, discussion with Jacque O'Neil and preparer.	0.70	\$180.00	\$126.00
10/27/2010	BAB	Compliance Review Compliance Review: Discussion with Linda Kiang (VP Lehman Tax) and Jacque O'Neil regarding West Virginia apportionment, Unitary calculations and interaction between West Virginia UB schedules.	0.40	\$180.00	\$72.00
10/27/2010	SMW	Compliance Preparation Preparation of workpapers and completing returns in OneSource, resolving OneSource technical issues at subsidiary level for unitary state tax returns - West Virginia.	1.20	\$180.00	\$216.00
10/28/2010	BAB	Compliance Review Compliance Review: Review required changes to the West Virginia Unitary state income tax return.	1.20	\$180.00	\$216.00
10/28/2010	SMW	Compliance Preparation	4.00	\$180.00	\$720.00

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		Preparation of workpapers and completing returns in OneSource, resolving OneSource technical issues at subsidiary level for unitary state tax returns - West Virginia.			
10/29/2010	SMW	Compliance Preparation Preparation of workpapers, attachments, and completing returns in OneSource for unitary state tax returns - West Virginia.	2.10	\$180.00	\$378.00
10/29/2010	BAB	Compliance Review Compliance Review: Final review and analysis of West Virginia Schedule UB 2, 3, and 4 reconciliation statement required with the 2009 WV return.	0.90	\$180.00	\$162.00
				Total Service Amount:	\$163,492.00

Reimbursable Expenses:

10/1/2010	JMO	Postage Fed Ex - Bankruptcy Court (August Filing)			\$34.66
10/1/2010	DDD	Travel - Train Travel from Jersey City, NJ to Washington DC to work with Lehman tax professional per request of client in Jersey City, NJ from Sept. 27 to Oct 1 via Amtrak Train (coach class)			\$127.00
10/4/2010	BAB	Travel - Cab Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site.			\$20.00
10/4/2010	DDD	Travel - Train Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from October 4 to October 8 via Amtrak Train (coach class)			\$95.40
10/4/2010	DDD	Hotel Hyatt Regency Jersey City, NJ on 10/4 to 10/8/2010 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department			\$1,056.58
10/4/2010	DDD	Meals - Per Diem Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from Oct. 4-8, 2010			\$305.00
10/5/2010	DDD	Meals - Client Attending Client attended afternoon snacks (for long workday) for entire staff of Lehman Tax Department (20 people) on Oct. 7, 2010			\$12.12
10/5/2010	DDD	Meals - Client Attending Client attended dinner - provided delivered food for overtime hours for Lehman tax department staff October 5th, 2010			\$76.92
10/5/2010	JMO	Postage copies - Billing at court limited amount (.10/copy) -			\$32.50
10/5/2010	JMO	Postage Fed Ex - Bankruptcy Court (September Filing)			\$32.54
10/7/2010	JMO	Meals - Client Attending OverTime dinner for international tax dept - Dixie Duncan, Jacque Oneil			\$48.93

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Reimbursable Expenses:

10/7/2010	JMO	Meals - Client Attending Overtime dinner for international tax dept - Dixie Duncan, Linda Klang, Donna Bess, Andrew, Jacque Oneil	\$53.29
10/7/2010	JMO	Meals - Client Attending Overtime dinner for state and local tax dept - all 12 members of Department: Dixie Duncan, Linda Klang, Donna Bess, Andrew, Fritzner, Hilda CN, Nora, Luis, Summit, Aqiya, Tehmeena, Jacque Oneil	\$125.61
10/8/2010	BAB	Meals - Per Diem Per diem for meals while in Jersey City from 10/04/2010 to 10/08/2010 while attending required client meetings and work on client site.	\$244.00
10/8/2010	BAB	Travel - Cab Travel from Newark Penn Station to Newark Airport to return to Grand Rapids, Michigan returning from required client meetings.	\$20.00
10/8/2010	JMO	Meals - Per Diem Per Diem 10/4/10-10/8/10 (5 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	\$275.00
10/8/2010	BAB	Travel - Airline Coach air travel from Grand Rapids, Michigan to Jersey City, New Jersey for required client meetings and work at client site from 10/04/2010 to 10/08/2010.	\$413.90
10/8/2010	DDD	Travel - Train Travel from Jersey City, NJ to Washington DC to work with Lehman tax professional per request of client in Jersey City, NJ from October 4 to October 8 via Amtrak Train (coach class)	\$143.00
10/8/2010	JMO	Hotel Hotel Hyatt Jersey City 10/4/10-10/8/10 for travel to JC as requested by client to manage int'l tax compliance	\$1,042.88
10/8/2010	JMO	Travel - Cab Cab to/from Amtrak and Home - for client requested travel	\$42.00
10/8/2010	BAB	Hotel Hyatt Regency, Jersey City from 10/04/2010 to 10/08/2010 for required client meetings and work at client site.	\$1,042.88
10/10/2010	JMO	Hotel Hotel Hyatt Jersey City 10/8/10-10/10/10 for travel to JC as requested by client to manage int'l tax compliance	\$601.24
10/10/2010	JMO	Travel - Train Change of Train from Washington DC to New Carrollton (Sunday arrival) via Amtrak - coach class - for work and meetings in Jersey City as requested by Client due to weather and train cancellations.	\$60.40
10/10/2010	JMO	Travel - Metro PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
10/10/2010	DDD	Meals - Per Diem Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from October 10 to Oct 14	\$305.00
10/10/2010	DDD	Hotel	\$1,106.54

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State and Local Income Tax Compliance (2010-015;) - Managed by (JMO)

Reimbursable Expenses:

10/11/2010	DDD	Hyatt Regency Jersey City, NJ on 10/10/2010 to 10/14/2010 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
		Travel - Train	\$143.00
		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from October 11 to October 15th via Amtrak Train (coach class)	
10/15/2010	JMO	Meals - Per Diem	\$336.00
		Per Diem 10/10/10-10/15/10 (6 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	
10/15/2010	DDD	Travel - Metro	\$7.00
		Metro for transportation from Penn Station, Newark, NJ to Jersey City, NJ Oct. 11-15, 2010	
10/15/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
10/15/2010	DDD	Meals - Client Attending	\$94.43
		Client attended lunch on Oct. 15 while working to reach filing deadline for Oct. 15 - overtime meal brought in for entire department (12 people).	
10/15/2010	DDD	Travel - Train	\$143.00
		Travel from Jersey City, NJ to Washington DC to work with Lehman tax professional per request of client in Jersey City, NJ from October 11 to October 15 via Amtrak Train (coach class)	
10/15/2010	JMO	Hotel	\$1,303.60
		Hotel Hyatt Jersey City 10/10/10-10/15/10 for travel to JC as requested by client to manage int'l tax compliance	
10/26/2010	JMO	Hotel	\$522.46
		Hotel Hyatt Jersey City 10/25/10-10/27/10 for travel to JC as requested by client to manage int'l tax compliance	
10/26/2010	JMO	Meals - Per Diem	\$153.00
		Per Diem 10/25/10-10/27/10 (3 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	
10/26/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	

Total Expenses: **\$10,123.88**

Amount Due This Invoice: **\$173,815.88**

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Jeffrey Clongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
11th Floor
New Jersey, NJ 073024585

Invoice

Invoice Date: Dec 4, 2010
Invoice Num: 180
Billing From: Nov 01, 2010
Billing To: Nov 30, 2010
Client ID: LBHI

International Tax Compliance - US Info Returns (2010-011) - Managed by JMO

Professional Services

Compliance Preparation

- ▶ Barbara A. Borissi
- ▶ Jacqueline M. O'Neil

Compliance Review

- ▶ Jacqueline M. O'Neil

Earnings and Profits Analysis

- ▶ Pauline deSouza

Travel - Billable

- ▶ Jacqueline M. O'Neil

Travel - Unbilled

- ▶ Jacqueline M. O'Neil

<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
\$180.00	13.30	\$2,394.00
\$180.00	2.00	\$360.00
\$180.00	37.00	\$6,660.00
\$180.00	26.00	\$4,680.00
\$180.00	2.00	\$360.00
\$0.00	2.00	\$0.00
Professional Services Total:		\$14,454.00

Amount Due This Invoice: **\$14,464.00**

Accounts Receivable

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
111	2/21/2010	\$8,362.92	5/8/2010	\$7,077.72	\$1,285.20	\$0.00	\$0.00
115	3/11/2010	\$37,873.78	5/8/2010	\$31,264.18	\$6,609.60	\$0.00	\$0.00
126	4/18/2010	\$94,411.21	5/8/2010	\$77,012.41	\$17,398.80	\$0.00	\$0.00
133	5/9/2010	\$50,317.54	5/26/2010	\$41,310.34	\$9,007.20	\$0.00	\$0.00
138	6/2/2010	\$106,504.73	7/1/2010	\$87,271.73	\$19,233.00	\$0.00	\$0.00
143	7/5/2010	\$141,667.84	7/15/2010	\$116,262.64	\$25,405.20	\$0.00	\$0.00
151	8/5/2010	\$286,131.81		\$0.00	\$286,131.81	\$0.00	\$0.00
158	9/7/2010	\$254,305.98		\$0.00	\$254,305.98	\$0.00	\$0.00
166	10/11/2010	\$75,431.50		\$0.00	\$75,431.50	\$0.00	\$0.00
174	11/7/2010	\$4,140.00		\$0.00	\$4,140.00	\$0.00	\$0.00
Past Invoice Balance:					\$698,948.29	\$0.00	\$0.00

The O'Neill Group, LLC

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4431 P Street

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Invoice

Invoice Date: Dec 4, 2010

Invoice Num: 180

Billing From: Nov 01, 2010

Billing To: Nov 30, 2010

Jeffrey Ciongoli, Managing Director

Lehman Brothers Holdings Inc.

101 Hudson Street

11th Floor

New Jersey, NJ 073024585

International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/1/2010	JMO	Compliance Review Compliance Review of third interim report with Jeff Ciongoli, Global Director of Lehman Tax.	2.00	\$180.00	\$360.00
11/2/2010	JMO	Compliance Preparation Compliance Preparation of 2009 Compliance matrix for 5471, 8858, 8865 and SALT filings.	2.00	\$180.00	\$360.00
11/3/2010	JMO	Compliance Review Compliance Review of third interim report with Jeff Ciongoli, Global Director of Lehman Tax, A&M and Weil.	2.00	\$180.00	\$360.00
11/3/2010	JMO	Compliance Review Compliance Review of Foreign Tax Credit matrix of local returns with AJ for John Shanahan.	2.00	\$180.00	\$360.00
11/4/2010	JMO	Compliance Review Compliance Review of third interim report with Mike Lippman, Alvarez and Marsal Tax.	2.00	\$180.00	\$360.00
11/4/2010	JMO	Compliance Review Compliance Review of Foreign Tax Credit matrix of local returns with AJ and TM for John Shanahan.	2.00	\$180.00	\$360.00
11/4/2010	JMO	Compliance Review Compliance Review with Tarek Saleh regarding changes to tax access and system updates.	2.50	\$180.00	\$450.00
11/8/2010	JMO	Compliance Review Compliance Review of Foreign Tax Credit matrix and Updates for Management to Entity Control Sheet.	3.80	\$180.00	\$684.00
11/8/2010	JMO	Travel - Billable Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
11/8/2010	JMO	Travel - Unbilled Travel via Amtrak to Jersey City from DC, first 2 hours.	2.00	\$0.00	
11/9/2010	JMO	Compliance Review Compliance Review with Oscar regarding new data room to be used for final 2009 compliance retention and 2010 compliance - WIP.	1.50	\$180.00	\$270.00
11/9/2010	JMO	Compliance Review Compliance Review of Foreign Tax Credit matrix and review with SC, TM and AJ.	4.20	\$180.00	\$756.00
11/9/2010	JMO	Compliance Review Rework of Fifth Interim Submission to Brown Greer and Fee Committee.	2.00	\$180.00	\$360.00
11/10/2010	BAB	Compliance Preparation	7.50	\$180.00	\$1,350.00

The O'Neil Group, LLC

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Invoice

Invoice Date: Dec 4, 2010

Invoice Num: 180

Billing From: Nov 01, 2010

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International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

		Compliance Preparation: Compile, review and analysis of list of UK - Lux - Netherlands CFC entities including cumulative Earnings and profit deficit.			
11/10/2010	JMO	Compliance Review Compliance Review of Foreign Tax Credit matrix and review with John Shanahan, SC, TM and AJ.	1.00	\$180.00	\$180.00
11/11/2010	BAB	Compliance Preparation Compliance Preparation: Finalize, review and analysis of list of UK - Lux - Netherlands CFC entities with cumulative Earnings and profit deficit including Div Con entities for John Shanahan (Senior VP Lehman tax).	5.80	\$180.00	\$1,044.00
11/11/2010	JMO	Compliance Review Compliance Review of Deficit matrix with Barb for Foreign Entities - from 5471 filings.	3.00	\$180.00	\$540.00
11/11/2010	JMO	Compliance Review Compliance Review of Net Operating Loss matrix with Barb for Foreign Entities - from 5471 filings.	3.00	\$180.00	\$540.00
11/13/2010	PDL	Earnings and Profits Analysis Compliance Review and reconciliation of E&P of subsidiaries of LB Holdings PLC 00D4, 00E5 & 00E6	2.00	\$180.00	\$360.00
11/15/2010	JMO	Compliance Review Compliance Review of 2009 Compliance matrix for 5471, 8858, 8865 and SALT filings.	2.00	\$180.00	\$360.00
11/17/2010	PDL	Earnings and Profits Analysis Compliance Review and reconciliation of E&P of 0352 LB Global Finance and all remaining subsidiary E&P	4.00	\$180.00	\$720.00
11/18/2010	PDL	Earnings and Profits Analysis Compliance Review and reconciliation of LB Holding 0479 E&P with change in functional currency	6.00	\$180.00	\$1,080.00
11/19/2010	PDL	Earnings and Profits Analysis Compliance Preparation and update of Parent and subsidiary E&P into consolidated WP including change in functional currency	6.00	\$180.00	\$1,080.00
11/19/2010	JMO	Compliance Review Review of 5471 plan for 2010 and update of control sheet for additional 300 RE Return reviews	4.00	\$180.00	\$720.00
11/24/2010	PDL	Earnings and Profits Analysis Compliance Review and Reconciliation of year-by-year E&P rollforward for consolidated E&P for difference in PTI	3.00	\$180.00	\$540.00
11/26/2010	PDL	Earnings and Profits Analysis Compliance Review and reconciliation of consolidated E&P for difference in PTI to identify year of difference	3.00	\$180.00	\$540.00
11/30/2010	PDL	Earnings and Profits Analysis Compliance Review of 2006 Provision-to-return reconciliation impact on E&P v. tax return	2.00	\$180.00	\$360.00

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Invoice Date: Dec 4, 2010

Invoice Num: 180

Billing From: Nov 01, 2010

Billing To: Nov 30, 2010

International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

Total Service Amount: \$14,454.00

Amount Due This Invoice: \$14,454.00

The O'Neil Group, LLC

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Invoice Date: Dec 4, 2010
Invoice Num: 181
Billing From: Nov 01, 2010
Billing To: Nov 30, 2010

Real Estate JV Compliance - Review (2010-014) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/1/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns in process and report to A&M and LB Management.	2.00	\$180.00	\$360.00
11/2/2010	JMO	Compliance Review Compliance Review of New Control Sheet developed by Alvarez and Marsal (With Stephanie DeYoung) and modification as required.	4.00	\$180.00	\$720.00
11/3/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns and discussion with Stephanie DeYoung and David Yount, A&M Management.	2.00	\$180.00	\$360.00
11/12/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	2.40	\$180.00	\$432.00
11/12/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns with Bill and Scott.	3.00	\$180.00	\$540.00
11/13/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	2.70	\$180.00	\$486.00
11/14/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	4.10	\$180.00	\$738.00
11/15/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns with Bill and Scott.	2.00	\$180.00	\$360.00
11/16/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns with Bill and Scott.	2.00	\$180.00	\$360.00
11/16/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	5.90	\$180.00	\$1,062.00
11/17/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	7.10	\$180.00	\$1,278.00
11/17/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns with Bill and Scott.	2.00	\$180.00	\$360.00

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101 Hudson Street
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New Jersey, NJ 073024585

Invoice Date: Dec 4, 2010

Invoice Num: 181

Billing From: Nov 01, 2010

Billing To: Nov 30, 2010

Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/18/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.60	\$180.00	\$288.00
11/19/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.50	\$180.00	\$630.00
11/20/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	6.20	\$180.00	\$1,116.00
11/21/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	5.80	\$180.00	\$1,044.00
11/23/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.60	\$180.00	\$648.00
11/25/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	4.40	\$180.00	\$792.00
11/27/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.90	\$180.00	\$342.00

Total Service Amount: \$11,916.00

Amount Due This Invoice: \$11,916.00

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101 Hudson Street
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New Jersey, NJ 073024585

Invoice Date: Dec 4, 2010
Invoice Num: 182
Billing From: Nov 01, 2010
Billing To: Nov 30, 2010

State and Local Income Tax Compliance (2010-015:) - Managed by [JMO]

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/8/2010	JMO	Compliance Review Tax Compliance - Review of Final Return changes in detail attachments with Linda and Sumit - for West Virginia (due 11/15)	4.00	\$180.00	\$720.00
11/9/2010	BAB	Compliance Review Compliance Review: Review of final WV changes to apportionment, flow through of tax return with Sumit Mitra (VP Lehman tax)	0.70	\$180.00	\$126.00
11/9/2010	JMO	Compliance Review Tax Compliance - Review of Final Return changes in detail attachments with Barb and Linda - for West Virginia (due 11/15)	2.00	\$180.00	\$360.00
11/10/2010	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
11/10/2010	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
11/10/2010	JMO	Compliance Review Tax Compliance Review - Final review with Sumit, attachment update and prep for filing with Tehmeena and Shuk King.	4.00	\$180.00	\$720.00
Total Service Amount:					\$2,286.00

Reimbursable Expenses:

11/1/2010	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 10/25/10.			\$133.20
11/1/2010	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 10/10/10.			\$222.40
11/1/2010	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 10/4.			\$162.00
11/1/2010	JMO	Meals - Client Attending Client Lunch for Tax Dept - Jeff, Bruce, Sal, Edan, Ann, Barb, Dixie, Jacque			\$270.61
11/8/2010	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 12/13/10.			\$98.00
11/8/2010	JMO	Travel - Train			\$98.00

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101 Hudson Street
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Invoice Date: Dec 4, 2010

Invoice Num: 182

Billing From: Nov 01, 2010

Billing To: Nov 30, 2010

State and Local Income Tax Compliance (2010-015) - Managed by (JMO)

Reimbursable Expenses:

11/8/2010	JMO	Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 12/6/10. Travel - Train	\$98.00
11/8/2010	JMO	Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 11/8/10. Travel - Cab	\$42.00
11/9/2010	JMO	Cab to/from Amtrak and Home - for client requested travel Postage	\$34.66
11/9/2010	JMO	Fed Ex - Bankruptcy Court (October Filing) Postage	\$24.00
11/10/2010	JMO	copies - Billing of court limited amount (.10/copy) - 240 pages Travel - Metro	\$20.00
11/10/2010	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City Travel - Train	\$31.40
11/10/2010	JMO	Change to Travel RoundTrip from Newark to Washington DC Union Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - 11/10/10 Hotel	\$521.44
11/10/2010	JMO	Hotel Hyatt Jersey City 11/8/10 to 11/10/10 for travel to JC as requested by client to manage Int'l tax compliance Meals - Per Diem	\$163.00
		Per Diem 11/8/10 to 11/10/10 (3 days) - for travel to JC for client meetings/management of Int'l tax compliance - as requested by client (less one lunch)	

Total Expenses: \$1,918.71

Amount Due This Invoice: \$4,204.71

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Invoice

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101 Hudson Street
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Invoice Date: Jan 4, 2011
Invoice Num: 185
Billing From: Dec 01, 2010
Billing To: Dec 31, 2010
Client ID: LBHI

International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

<u>Professional Services</u>	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Client Meeting</i>			
▶ Pauline deSouza	\$180.00	1.00	\$180.00
<i>Compliance Preparation</i>			
▶ Barbara A. Barissi	\$180.00	5.60	\$1,008.00
▶ Dixie Duncan	\$180.00	28.00	\$5,040.00
▶ Jacqueline M. O'Neil	\$180.00	17.80	\$3,204.00
▶ Pauline deSouza	\$180.00	26.00	\$4,680.00
▶ Scott Wakerley	\$180.00	34.50	\$6,210.00
<i>Compliance Review</i>			
▶ Barbara A. Barissi	\$180.00	72.40	\$13,032.00
▶ Jacqueline M. O'Neil	\$180.00	41.30	\$7,434.00
<i>Earnings and Profits Analysis</i>			
▶ Pauline deSouza	\$180.00	2.00	\$360.00
<i>Travel - Billable</i>			
▶ Barbara A. Barissi	\$180.00	4.00	\$720.00
▶ Dixie Duncan	\$180.00	4.00	\$720.00
▶ Jacqueline M. O'Neil	\$180.00	8.00	\$1,440.00
▶ Pauline deSouza	\$180.00	6.00	\$1,080.00
<i>Travel - Unbilled</i>			
▶ Barbara A. Barissi	\$0.00	4.00	\$0.00
▶ Dixie Duncan	\$0.00	4.00	\$0.00
▶ Jacqueline M. O'Neil	\$0.00	8.00	\$0.00
▶ Pauline deSouza	\$0.00	4.00	\$0.00
Professional Services Total:			\$45,108.00

Reimbursable Expenses:

Hotel	\$3,785.64
Meals - Client Attending	\$397.27
Meals - Per Diem	\$987.00
Postage	\$94.66
Travel - Airline	\$1,102.20
Travel - Cab	\$512.00
Travel - Metro	\$7.00
Travel - Train	\$914.30

Reimbursable Expenses Total: **\$7,800.07**

Amount Due This Invoice: **\$52,908.07**

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International Tax Compliance - US Info Returns (2010-011:) - Managed by [JMO]

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/1/2010	BAB	Compliance Preparation Compliance Preparation: Review and analysis of issues impacting the rollover of the CFC 2009 binders to 2010.	0.60	\$180.00	\$108.00
12/6/2010	JMO	Travel - Unbilled Travel via Amtrak to Jersey City from DC, first 2 hours.	2.00	\$0.00	
12/6/2010	DDD	Travel - Billable Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Dec. 6th to 9th, 2010	2.00	\$180.00	\$360.00
12/6/2010	DDD	Compliance Preparation Tax Compliance - Print and review workpapers for 2010 permanent files for Zestdew PLC, Zennia YK, Zen Limited, Yosemite YK, YK Duckhorn, Yellowtail Int'l YK, YK Tower Funding, YK SBB Funding, YK Park Funding, YK Sapphire Investment I, YK Focus One, Woori LB 2nd Asset Secur. SP.	6.00	\$180.00	\$1,080.00
12/6/2010	DDD	Travel - Unbilled Non - Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Dec. 6th to 9th, 2010	2.00	\$0.00	
12/6/2010	JMO	Travel - Billable Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
12/6/2010	JMO	Compliance Preparation Compliance Preparation of 2010 Compliance matrix for 5471, 8858, 8865 and SALT filings.	5.50	\$180.00	\$990.00
12/6/2010	BAB	Compliance Review Compliance Review: Review and analysis of CFC tax issues regarding 2008 amended tax return due in January, 2011.	3.40	\$180.00	\$612.00
12/6/2010	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	2.00	\$0.00	
12/6/2010	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$180.00	\$360.00
12/6/2010	BAB	Compliance Review Compliance Review: Review and analysis of Legal entity list and identification of outstanding reconciliation for E&P calculations, revise worksheet.	1.10	\$180.00	\$198.00
12/7/2010	JMO	Compliance Review	1.50	\$180.00	\$270.00

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Invoice Date: Jan 4, 2011

Invoice Num: 185

Billing From: Dec 01, 2010

Billing To: Dec 31, 2010

International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

		Compliance Review of third interim report and November Invoice submission with Wei and discussions of resignation of Fee Committee and new parties with whom we need to file.			
12/7/2010	BAB	Compliance Review	4.60	\$180.00	\$828.00
		Compliance Review: Review and analysis of 2 DivCon entities for E&P calculation and update LEL for missing 8858 Information.			
12/7/2010	JMO	Compliance Preparation	4.50	\$180.00	\$810.00
		Compliance preparation of schedules of 2008 Filings and changes in General Ledger balances - for purposes of the Amended 2008 Return.			
12/7/2010	BAB	Compliance Preparation	1.20	\$180.00	\$216.00
		Compliance Preparation: Meeting with John Shanahan (Senior VP Lehman tax) and Lehman tax team to discuss open items for 2008 amended tax return due in January, 2011.			
12/7/2010	BAB	Compliance Review	3.20	\$180.00	\$576.00
		Compliance Review: Begin review and analysis of Entity Simplification list provided by John Shanahan (Senior VP Lehman tax) to determine tax status of 350 Lehman entities.			
12/7/2010	DDD	Compliance Preparation	8.00	\$180.00	\$1,440.00
		Tax Compliance - Print and review workpapers for 2010 permanent files for Woori 1st, 4th, 5th, 6th, 8th, Asset Security Specific, Wood Street Inv't Ltd, Wood Street Finance Ltd, Whitestar Servicing Co., Yirgo YK, United Capital Inc., Turcap Investments BV, TL III Asset Mgm Co. LI			
12/8/2010	BAB	Compliance Review	0.80	\$180.00	\$144.00
		Compliance Review: Review and analysis of information required for 2010 CFC entity disposals and confirmation of ownership structure.			
12/8/2010	BAB	Compliance Review	5.70	\$180.00	\$1,026.00
		Compliance Review: Complete review and analysis of Entity Simplification list provided by John Shanahan (Senior VP Lehman tax) to determine tax status of 350 Lehman entities, summary report submitted.			
12/8/2010	BAB	Compliance Preparation	1.50	\$180.00	\$270.00
		Compliance Preparation: Meeting with Hilda (VP Lehman tax) and Jacque O'Neil to discuss compliance preparation process for amended returns.			
12/8/2010	JMO	Compliance Review	7.00	\$180.00	\$1,260.00
		Compliance Review of IRS and Lehman document retention requirements and updates for 2009 filings.			
12/8/2010	JMO	Compliance Review	2.50	\$180.00	\$450.00

The O'Neill Group, LLC

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Invoice

Jeffrey Ciongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
11th Floor
New Jersey, NJ 073024585

Invoice Date: Jan 4, 2011

Invoice Num: 185

Billing From: Dec 01, 2010

Billing To: Dec 31, 2010

International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

		Compliance Review with Hilda Cupeles-Nieves, Barb Barissi and Dixie Duncan for 2009 return compliance and 2010 planning.			
12/8/2010	DDD	Compliance Preparation	8.00	\$180.00	\$1,440.00
		Tax Compliance - Print and review workpapers for 2010 permanent files for Thai Development Fund, Teak Real Estate Inc, Torpin Int'l YK, Tahoe YK, Surf Investor (UK) Ltd, Superior YK, Sunsteps Stars SDN BHD, Storm Funding Ltd, Stockholm Investments Ltd, Startnorth, Sogki Mgm Inc, Sogki Inc, Sogki Development Inc., Snowbird, Second Mirror Holdings, Shanghai Herald Ltd., SH Jasmine, Scalescene Ltd., Saturn Inv't Inc.			
12/9/2010	BAB	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to Grand Rapids, MI			
12/9/2010	JMO	Compliance Review	2.50	\$180.00	\$450.00
		Meeting with John Shanahan and Jeff Ciongoli to discuss Amended 2008 Tax Return and planning for international compliance.			
12/9/2010	DDD	Travel - Billable	2.00	\$180.00	\$360.00
		Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work the week of Dec. 6th to 9th, 2010			
12/9/2010	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of Dec 6th to 9th, 2010			
12/9/2010	DDD	Compliance Preparation	6.00	\$180.00	\$1,080.00
		Tax Compliance - Print and review workpapers for 2010 permanent files for Samui Hotel 2 Co Ltd, Samui Hotel 1 Holding Company, Samui Hotel 1 Co. Ltd, Soil Investors PTE LTD, Soil Investors (UK) Ltd, Saijai Asset Co. Ltd, Sadio Neunumadachtzigste Vermoe, Ruby Finance SRL, Revival Finance Ltd, Renown Region SDN BHD, Reindeer YK, Red Tower Co Ltd, RCT Varlick Vonetim SA, Rainbow Capital Inc., Quanta Asset Co. Ltd, Private Field Co. Ltd, Primrose YK, Pluto Realty YK, Platform Investments, Platform Home Mortgage Sec. No. 1, Platform Home Mortgage Sec.No. 4.			
12/9/2010	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak from Jersey City to DC, first 2 hours.			
12/9/2010	BAB	Compliance Review	2.50	\$180.00	\$450.00
		Compliance Review: Review and analysis of 4 DivCon entities for E&P calculation and update LEL for missing 8858 information.			
12/9/2010	BAB	Travel - Billable	2.00	\$180.00	\$360.00

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International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

		Billable Travel from Jersey City, NJ to Grand Rapids, MI to provide on-site management to and with Lehman tax department and for work performed on client site.			
12/9/2010	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
12/9/2010	BAB	Compliance Preparation Compliance Review: Confirm with OneSource extraction of 2009 filing information, and 2010 corrections needed for e-file	0.50	\$180.00	\$90.00
12/10/2010	BAB	Compliance Review Compliance Review: Review and analysis of tax issues impacting 2008 and 2009 amended tax returns.	1.50	\$180.00	\$270.00
12/10/2010	JMO	Compliance Review Compliance review - discussion with Sal Borbuza and tax department regarding the filing of the Amended 2008 Return.	2.00	\$180.00	\$360.00
12/12/2010	PDL	Travel - Unbilled Unbillable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site - first 2 hours	2.00	\$0.00	
12/12/2010	PDL	Travel - Billable Billable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site	3.00	\$180.00	\$540.00
12/13/2010	JMO	Compliance Review Compliance Review - of changes to Great Plains Trial Balance and analysis of existing "frozen cubes" with Hilda.	2.20	\$180.00	\$396.00
12/13/2010	PDL	Earnings and Profits Analysis Compliance Review and follow up on E&P reconciliation of LB Holding 0479 rolforward differences	1.00	\$180.00	\$180.00
12/13/2010	JMO	Compliance Review Tax Compliance - Review of Final E&P Analysis with Pauline de Souza Lawrence and Barb Barissi.	3.50	\$180.00	\$630.00
12/13/2010	JMO	Travel - Billable Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
12/13/2010	PDL	Compliance Preparation Compliance Preparation and comparison of updated GP TB with 2008 as filed using original trial balances from 2008 5471 filings	4.00	\$180.00	\$720.00
12/13/2010	PDL	Compliance Preparation Compliance Preparation and analysis of change in book income for A&M entities to determine change in E&P	6.00	\$180.00	\$1,080.00

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International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

Professional Services:

Date	Employee	Description	Hours	Rate	Amount
12/13/2010	JMO	Compliance Preparation Compliance Prep of Analysis in changes to E&P from 2008 filings to updated TB for purposes of Amended 2008 Returns.	3.80	\$180.00	\$684.00
12/13/2010	JMO	Travel - Unbilled Travel via Amtrak to Jersey City from DC, first 2 hours.	2.00	\$0.00	
12/13/2010	BAB	Compliance Review Compliance Review: Review and analysis of 7 DivCon entities for E&P calculation and update LEL for missing 8858 information.	7.30	\$180.00	\$1,314.00
12/13/2010	BAB	Compliance Review Compliance Review: Review and analysis of 2008 download of TB information from OneSource needed for amended filing.	0.40	\$180.00	\$72.00
12/13/2010	BAB	Compliance Review Compliance Review: Discussion with Lehman tax team regarding 2008 amended information	0.30	\$180.00	\$54.00
12/14/2010	PDL	Compliance Preparation Compliance preparation and analysis of change in income for November year end entities redone using 13 months ending December 2008 trial balance and income download from OneSource	4.00	\$180.00	\$720.00
12/14/2010	PDL	Compliance Preparation Compliance preparation and analysis of new accounts for 2010 domestic tax return and 5471 (similar coding applicable)	4.00	\$180.00	\$720.00
12/14/2010	PDL	Client Meeting Tax Compliance Meeting with Lehman tax management to discuss issues related to the 2008 amended returns to be filed and impact on international filing and form 1118	1.00	\$180.00	\$180.00
12/14/2010	JMO	Compliance Review Compliance review - discussion with Sal Barbuza and tax department regarding the filing of the Amended 2008 Return.	2.80	\$180.00	\$504.00
12/14/2010	BAB	Compliance Preparation Compliance Preparation: Conference call with Lehman tax team to discuss 2008 amended tax return filing.	1.00	\$180.00	\$180.00
12/14/2010	PDL	Compliance Preparation Compliance preparation and analysis of change in income for November year end entities redone using 12 months ending November 2008 trial balance	3.00	\$180.00	\$540.00
12/14/2010	BAB	Compliance Review	1.60	\$180.00	\$288.00

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		Compliance Review: Analysis of Trial Balance data in OneSource in FC and US\$ to determine starting point for 2008 amended filing.			
12/14/2010	BAB	Compliance Review Compliance Review: Review and analysis of 3 DivCon entities for E&P calculation and update LEL for missing 8858 information.	5.40	\$180.00	\$972.00
12/14/2010	JMO	Compliance Review Compliance Review of Analysis in changes to E&P from 2008 filings to updated TB for purposes of Amended 2008 Returns - with Pauline and John Shanahan.	4.50	\$180.00	\$810.00
12/15/2010	JMO	Compliance Review Compliance review - Review of Div Con 5471 International Filings and changes in 11/30 trial balances.	2.80	\$180.00	\$504.00
12/15/2010	JMO	Compliance Review Compliance Review - of changes to Great Plains Trial Balance and analysis of existing trial balances with Ann Fourl. File set up with Aqilya Job and management with Shuk King Cheng.	4.00	\$180.00	\$720.00
12/15/2010	PDL	Compliance Preparation Compliance preparation and finalize analysis of new accounts for 2010 domestic tax return for initial review by Hilda Cupeles-Nieves	2.00	\$180.00	\$360.00
12/15/2010	PDL	Travel - Billable Billable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site	3.00	\$180.00	\$540.00
12/15/2010	PDL	Travel - Unbilled Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours	2.00	\$0.00	
12/15/2010	BAB	Compliance Review Compliance Review: Review and analysis of 2 DivCon entities for E&P calculation and update LEL for missing 8858 information.	2.60	\$180.00	\$468.00
12/15/2010	BAB	Compliance Review Compliance Review: Review and analysis of 2008 amended return information extract from OneSource and impact on binders.	1.40	\$180.00	\$252.00
12/15/2010	PDL	Compliance Preparation Compliance preparation and update book income for 2008 including divcom entities rolup and discussion with John Shanahan to determine entities requiring amended 5471s	3.00	\$180.00	\$540.00
12/16/2010	BAB	Compliance Review Compliance Review: Review of 2009 LEL for Lehman Brothers Select Access Fund and Lehman Brothers Asia Multi-Strategy Fund	0.40	\$180.00	\$72.00

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International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/16/2010	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$180.00	\$360.00
12/16/2010	JMO	Compliance Review Compliance review - Review of Div Con 5471 International Filings and changes in 11/30 trial balances with Barb Barissi.	6.00	\$180.00	\$1,080.00
12/16/2010	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
12/16/2010	BAB	Compliance Preparation Compliance Preparation: Conference call with OneSource Data Exchange Writer for Trial Balance information extract	0.80	\$180.00	\$144.00
12/16/2010	BAB	Compliance Review Compliance Review: Review and analysis of 5 DivCon entities for E&P calculation and update LEL for missing 8858 information.	2.80	\$180.00	\$504.00
12/18/2010	BAB	Compliance Review Compliance Review: Review and analysis of 2009 Final CFC Div Con and 8858 entities to confirm final and ensure OneSource correct.	5.40	\$180.00	\$972.00
12/20/2010	BAB	Compliance Review Compliance Review: Review and analysis of Standalone CFCs, and remaining DivCon and 8858 2009 Final CFC entities to confirm final and ensure OneSource correct, confirmation email sent to Ann Fourt (Lehman VP).	8.40	\$180.00	\$1,512.00
12/20/2010	BAB	Compliance Review Compliance Review: Follow up on 2009 LEL structure changes with Edan Underwood (Lehman VP) for changes to 2010 LEL.	0.60	\$180.00	\$108.00
12/21/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity LB UK RE 00U4 5471 & related subsidiary 8858s.	6.80	\$180.00	\$1,224.00
12/21/2010	BAB	Compliance Review Compliance Review: Review and analysis of 10 DivCon entities for E&P calculation and update LEL for missing 8858 information.	6.00	\$180.00	\$1,080.00
12/22/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity LB UK RE 00U4 5471 & related subsidiary 8858s.	2.90	\$180.00	\$522.00
12/23/2010	SMW	Compliance Preparation	5.20	\$180.00	\$936.00

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		Preparation of consolidated workpapers for entity LB UK RE 00U4 5471 & related subsidiary 8858s.			
12/23/2010	BAB	Compliance Review Compliance Review: Review and analysis of 1C7 and 31D legal entity structure, follow up with John Shanahan (Sr VP Leman)	0.50	\$180.00	\$90.00
12/27/2010	BAB	Compliance Review Compliance Review: Review and analysis of 1C7 DivCon cumulative E&P reconciled with 2009 5471 Sch J.	6.00	\$180.00	\$1,080.00
12/27/2010	JMO	Compliance Preparation Compliance Preparation - of schedule for John, Hilda and Jeff of 2011 plan and schedule for 5471 compliance.	4.00	\$180.00	\$720.00
12/28/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity LB UK RE 00U4 5471 & related subsidiary 8858s.	5.40	\$180.00	\$972.00
12/28/2010	BAB	Compliance Review Compliance Review: Discussion regarding 1C7 E&P reconciliation for subsidiary entities into consolidated total.	0.50	\$180.00	\$90.00
12/29/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity LB UK RE 00U4 5471 & related subsidiary 8858s.	0.80	\$180.00	\$144.00
12/29/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity Resettan Ltd 01A3 5471 & related subsidiary 8858s.	6.70	\$180.00	\$1,206.00
12/30/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity Resettan Ltd 01A3 5471 & related subsidiary 8858s.	4.60	\$180.00	\$828.00
12/30/2010	SMW	Compliance Preparation Preparation of consolidated workpapers for entity Lehman Brothers Bankhaus AG 00B5 5471 & related subsidiary 8858s.	2.10	\$180.00	\$378.00
12/30/2010	PDL	Earnings and Profits Analysis CompliancePreparation, review of one completed 5471 and discussion of rolforward of E&P for divcon entities with Scott Wakerley	1.00	\$180.00	\$180.00

Total Service Amount: **\$45,108.00**

Reimbursable Expenses:

12/6/2010	JMO	Meals - Client Attending	\$23.26
12/6/2010	DDD	Client Lunch with Hilda and Pauline to discuss GP sort for Amended 2008 Returns. Travel - Train	\$131.00

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International Tax Compliance - US Info Returns (2010-011:) - Managed by (JMO)

Reimbursable Expenses:

		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 12/6 to 12/9 via Amtrak Train	
12/6/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
12/6/2010	BAB	Travel - Cab	\$20.00
		Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site.	
12/7/2010	JMO	Postage	\$34.66
		Fed Ex - Bankruptcy Court (November and 3rd Interim Filing)	
12/7/2010	DDD	Meals - Per Diem	\$244.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from Dec 6th to 9th, 2010	
12/7/2010	JMO	Postage	\$60.00
		copies - Billing at court limited amount (.10/copy) - 600 pages	
12/8/2010	DDD	Hotel	\$782.16
		Hyatt Regency Jersey City, NJ on 12/6 to 12/9/2010 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
12/8/2010	JMO	Meals - Client Attending	\$99.92
		Client Dinner (dessert and coffee) to discuss year-end wrap up with Dixie, Barb, Shuk, Aqiyla and Sammy	
12/8/2010	JMO	Meals - Client Attending	\$274.09
		Client Dinner to discuss year-end wrap up with Dixie, Barb, Shuk, Aqiyla and Sammy	
12/9/2010	DDD	Travel - Train	\$147.00
		Travel from Jersey City, NJ to Washington DC to work with Lehman tax professional per request of client in Jersey City, NJ from 12/6 to 12/9 via Amtrak Train	
12/9/2010	BAB	Travel - Cab	\$25.00
		Travel from Grand Rapids Airport to home in Grand Rapids, Michigan returning from required client meetings.	
12/9/2010	BAB	Travel - Airline	\$289.40
		Coach air travel from Grand Rapids, Michigan to Jersey City, New Jersey for required client meetings and work at client site from 12/06/2010 to 12/09/2010.	
12/9/2010	DDD	Travel - Metro	\$7.00
		Metro for transportation from Penn Station, Newark, NJ to Jersey City, NJ Dec 6th to 9th, 2010	
12/9/2010	BAB	Meals - Per Diem	\$122.00
		Per diem for meals while in Jersey City from 12/06/2010 to 12/09/2010 while attending required client meetings and work on client site.	
12/9/2010	BAB	Hotel	\$782.16
		Hyatt Regency, Jersey City from 12/06/2010 to 12/09/2010 for required client meetings and work at client site.	
12/9/2010	JMO	Meals - Per Diem	\$194.00

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International Tax Compliance - US Info Returns (2010-011-) - Managed by (JMO)

Reimbursable Expenses:

		Per Diem 12/6/10 to 12/9/10 (4 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one lunch and one dinner)	
12/9/2010	JMO	Hotel	\$782.16
		Hotel Hyatt Jersey City 12/6/10 to 12/9/10 for travel to JC as requested by client to manage int'l tax compliance	
12/9/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
12/9/2010	BAB	Travel - Cab	\$20.00
		Travel from Newark Penn Station to Newark Airport to return to Grand Rapids, Michigan returning from required client meetings.	
12/12/2010	PDL	Travel - Cab	\$53.00
		Transportation from Newark airport to Jersey City - for work and meetings in Jersey City as required by Client	
12/12/2010	PDL	Travel - Airline	\$812.80
		Airfare RT SFO-EWR-SFO - Coach required to work at client site	
12/12/2010	PDL	Travel - Cab	\$75.00
		Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client	
12/13/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
12/15/2010	PDL	Meals - Per Diem	\$183.00
		Per-diem - 3 days for meals & incidentals while working in Jersey City 12/12 to 12/15	
12/15/2010	PDL	Travel - Cab	\$76.00
		Transportation from 101 Hudson to Newark airport - return from work and meetings in Jersey City as required by Client	
12/15/2010	PDL	Travel - Cab	\$75.00
		Transportation from San Francisco airport to Sunnyvale, CA - return from work and meetings in Jersey City as required by Client	
12/15/2010	PDL	Hotel	\$657.00
		Hotel -12/12 to 12/15/10 while working at client site in Jersey City as required by Client	
12/16/2010	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
12/16/2010	JMO	Meals - Per Diem	\$244.00
		Per Diem 12/13/10 to 12/16/10 (4 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client.	
12/16/2010	JMO	Hotel	\$782.16
		Hotel Hyatt Jersey City 12/13/10 to 12/16/10 for travel to JC as requested by client to manage int'l tax compliance	
12/28/2010	JMO	Travel - Train	\$166.50
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 1/11/11.	

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International Tax Compliance - US Info Returns (2010-011:} - Managed by (JMO)

Reimbursable Expenses:

12/28/2010	JMO	Travel - Train	\$166.50
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 3/21/11.	
12/28/2010	JMO	Travel - Train	\$166.50
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 2/28/11.	
-12/28/2010	JMO	Travel - Train	\$136.80
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 1/31/11.	

Total Expenses: \$7,800.07

Amount Due This Invoice: \$52,908.07

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Invoice Date: Jan 3, 2011

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Billing From: Dec 01, 2010

Billing To: Dec 31, 2010

International Tax Compliance - 1118 Prep & Review (2010-012:) - Managed by (JMO)

Services

Compliance Preparation

► O'Neil

<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10.40	\$325.00	\$3,380.00

Compliance Review

► O'Neil

3.00	\$325.00	\$975.00
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Total Service Amount: \$4,355.00

Amount Due This Invoice: \$4,355.00

This invoice is due upon receipt

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Invoice Date: Jan 3, 2011
Invoice Num: 186
Billing From: Dec 01, 2010
Billing To: Dec 31, 2010

International Tax Compliance - 1118 Prep & Review (2010-012:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/7/2010	JMO	Compliance Review Compliance review of 2008 Filings and 1118 Foreign Tax Credit analysis - for purposes of the Amended 2008 Return.	3.00	\$325.00	\$975.00
12/9/2010	JMO	Compliance Preparation Set up of 1118 file for Amended 2008 Return calculation.	4.00	\$325.00	\$1,300.00
12/14/2010	JMO	Compliance Preparation Update to 1118 file for Amended 2008 Return calculation - with Pauline	2.40	\$325.00	\$780.00
12/15/2010	JMO	Compliance Preparation Strategy meeting to discuss 1118 filing and 2008 Amended Return.	4.00	\$325.00	\$1,300.00
Total Service Amount:					\$4,355.00
Amount Due This Invoice:					\$4,355.00

The O'Neil Group, LLC

4431 P Street
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Invoice

Jeffrey Ciangoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
11th Floor
New Jersey, NJ 073024585

Invoice Date: Jan 3, 2011
Invoice Num: 187
Billing From: Dec 01, 2010
Billing To: Dec 31, 2010

Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/1/2010	SMW	Compliance Review Review of workpapers and returns for New West Michigan II Industrial Investors, LLC	1.00	\$180.00	\$180.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for New Van Buren Industrial Investors, LLC	1.40	\$180.00	\$252.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for Palomar Ridge II Ventures, LLC	2.10	\$180.00	\$378.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for New West Michigan II Industrial Investors, LLC	2.30	\$180.00	\$414.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for New Van Buren Industrial Investors, LLC	2.30	\$180.00	\$414.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for Palomar Ridge II Ventures, LLC	1.60	\$180.00	\$288.00
12/1/2010	SMW	Compliance Review Review of workpapers and returns for Palomar Ridge Ventures, LLC	2.00	\$180.00	\$360.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for SMC Mezzanine Associates, LLC	1.80	\$180.00	\$324.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for Troy Corporate Center Associates, LLC	1.30	\$180.00	\$234.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for SMC Investors, LLC (Seven Mile Crossing)	1.40	\$180.00	\$252.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for Shelby IV Industrial Investors, LLC	1.50	\$180.00	\$270.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for Shelby III Industrial Investors, LLC	2.50	\$180.00	\$450.00
12/2/2010	SMW	Compliance Review Review of workpapers and returns for Shelby Industrial Investors - II, LLC	1.10	\$180.00	\$198.00
12/4/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	5.50	\$180.00	\$990.00

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Invoice Date: Jan 3, 2011
Invoice Num: 187
Billing From: Dec 01, 2010
Billing To: Dec 31, 2010

Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/6/2010	JMO	Compliance Review Compliance Review of JV Real Estate Returns in process and report to A&M and LB Management.	2.00	\$180.00	\$360.00
12/7/2010	SMW	Compliance Review Review of workpapers and returns for PAMI PCCP Fidelity, LLC	1.40	\$180.00	\$252.00
12/7/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB Central Valley Fund, LLC	0.80	\$180.00	\$144.00
12/7/2010	SMW	Compliance Review Review of workpapers and returns for PCCP Central Valley Fund, LLC	1.10	\$180.00	\$198.00
12/7/2010	SMW	Compliance Review Review of workpapers and returns for PCCP BK M Oceanside II, LLC	0.10	\$180.00	\$18.00
12/7/2010	SMW	Compliance Review Review of workpapers and returns for PCCP BK M Oceanside I, LLC	0.30	\$180.00	\$54.00
12/9/2010	SMW	Compliance Review Review of workpapers and returns for PCCP Lake Travis Ranch, LLC	0.80	\$180.00	\$144.00
12/9/2010	SMW	Compliance Review Review of workpapers and returns for PCCP College Park, LLC	1.20	\$180.00	\$216.00
12/9/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB CS Frisco Texas, LLC	0.70	\$180.00	\$126.00
12/9/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB Columbus, LLC	0.90	\$180.00	\$162.00
12/9/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB CS Western Holdings, LLC	1.10	\$180.00	\$198.00
12/10/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB Resources, LLC	0.80	\$180.00	\$144.00
12/10/2010	SMW	Compliance Review Review of workpapers and returns for PCCP LB SG Rollingwood, LLC	0.90	\$180.00	\$162.00
12/10/2010	SMW	Compliance Review Review of workpapers and returns for PCCP San Clemente, LLC	0.80	\$180.00	\$144.00
12/10/2010	SMW	Compliance Review	1.20	\$180.00	\$216.00

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Invoice Date: Jan 3, 2011
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Billing From: Dec 01, 2010
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Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

		Review of workpapers and returns for PCCP LB Riata Associates, LLC			
12/10/2010	SMW	Compliance Review	0.80	\$180.00	\$144.00
		Review of workpapers and returns for PCCP LB K Ranch, LLC			
12/10/2010	SMW	Compliance Review	1.10	\$180.00	\$198.00
		Review of workpapers and returns for PCCP LB Pacific Northlands Colorado II, LLC			
12/10/2010	BRW	Compliance Review	3.00	\$180.00	\$540.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/11/2010	BRW	Compliance Review	6.20	\$180.00	\$1,116.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/12/2010	BRW	Compliance Review	5.00	\$180.00	\$900.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/13/2010	JMO	Compliance Review	2.00	\$180.00	\$360.00
		Tax Compliance - Review of Real Estate Returns with Bill and Scott and updates to A&M list with Stephanie.			
12/13/2010	BRW	Compliance Review	8.40	\$180.00	\$1,512.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/14/2010	BRW	Compliance Review	6.00	\$180.00	\$1,080.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/14/2010	JMO	Compliance Review	1.80	\$180.00	\$324.00
		Real Estate Meeting with A&M and review of incoming returns that require review with Bill and Scott.			
12/15/2010	SMW	Compliance Review	0.70	\$180.00	\$126.00
		Review of workpapers and returns for PCCP Mountain House, LLC			
12/15/2010	JMO	Compliance Review	1.20	\$180.00	\$216.00
		Real Estate Meeting with A&M and updates to Master Control.			
12/15/2010	BRW	Compliance Review	7.80	\$180.00	\$1,404.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/15/2010	SMW	Compliance Review	1.20	\$180.00	\$216.00

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Billing From: Dec 01, 2010
Billing To: Dec 31, 2010

Real Estate JV Compliance - Review (2010-014:) - Managed by (JMO)

		Review of workpapers and returns for PCCP LDC Pearl Kai, LLC			
12/15/2010	SMW	Compliance Review	1.20	\$180.00	\$216.00
		Review of workpapers and returns for PCCP NC Investors, LLC			
12/15/2010	SMW	Compliance Review	1.30	\$180.00	\$234.00
		Review of workpapers and returns for PCCP Nuevo Lakes, LLC			
12/15/2010	SMW	Compliance Review	0.70	\$180.00	\$126.00
		Review of workpapers and returns for PCCP BK M Oceanside II, LLC			
12/15/2010	SMW	Compliance Review	0.70	\$180.00	\$126.00
		Review of workpapers and returns for PCCP BK M Oceanside I, LLC			
12/16/2010	BRW	Compliance Review	10.80	\$180.00	\$1,944.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/16/2010	SMW	Compliance Review	0.70	\$180.00	\$126.00
		Review of workpapers and returns for PCCP V II, LLC			
12/16/2010	SMW	Compliance Review	1.00	\$180.00	\$180.00
		Review of workpapers and returns for PCCP Studio City Los Angeles, LLC			
12/16/2010	SMW	Compliance Review	1.00	\$180.00	\$180.00
		Review of workpapers and returns for PCCP South Bay Mission College, LLC			
12/17/2010	SMW	Compliance Review	1.10	\$180.00	\$198.00
		Review of workpapers and returns for PCCP West Park, LLC			
12/17/2010	SMW	Compliance Review	1.10	\$180.00	\$198.00
		Review of workpapers and returns for PCCP Woodbridge San Clemente, LLC			
12/17/2010	BRW	Compliance Review	9.60	\$180.00	\$1,728.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/21/2010	BRW	Compliance Review	6.20	\$180.00	\$1,116.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/23/2010	BRW	Compliance Review	3.50	\$180.00	\$630.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/27/2010	BRW	Compliance Review	3.60	\$180.00	\$648.00

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Billing To: Dec 31, 2010

Real Estate JV Compliance - Review [2010-014:] - Managed by (JMO)

		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
12/28/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	7.00	\$180.00	\$1,260.00
12/29/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	4.60	\$180.00	\$828.00
12/30/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.80	\$180.00	\$324.00
12/31/2010	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.20	\$180.00	\$216.00

Total Service Amount: \$25,956.00

Amount Due This Invoice: \$25,956.00

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Jeffrey Ciongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
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New Jersey, NJ 073024585

Invoice Date: Feb 7, 2011
Invoice Num: 191
Billing From: Jan 01, 2011
Billing To: Jan 31, 2011
Client ID: LBHI

Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

Professional Services

Compliance Review

- ▶ William R. Walsh
- ▶ Scott Wakerley

<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
\$190.00	0.50	\$95.00
\$190.00	13.50	\$2,565.00
Professional Services Total:		\$2,660.00

Amount Due This Invoice: **\$2,660.00**

Accounts Receivable

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
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Invoice Date: Feb 7, 2011
Invoice Num: 191
Billing From: Jan 01, 2011
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Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/11/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	0.50	\$190.00	\$95.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for LB South Park III LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for LB-WDD Tacoma DSE LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for LB South Park IV LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for LB Rancho Mirage LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for LB IMT LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for Archstone LB Syndication Partner LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for TPG-Austin Portfolio Syndication Partners JV LP	1.90	\$190.00	\$361.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for Tishman Speyer Archstone Multifamily Parallel Fund II JV L.P.	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for Mezzanine Piedgor-HFR, LLC	0.40	\$190.00	\$76.00
1/19/2011	SMW	Compliance Review Review of workpapers and returns for 2700 Alvingroon Court LP	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Review Review of workpapers and returns for Columbia Harbison Station LP	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Review Review of workpapers and returns for Augusta Pointe LTD	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Review Review of workpapers and returns for The Branch II LTD	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00

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Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

		Review of workpapers and returns for Canterbury Court Apartments LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Canterbury Crossings LTD			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Chattanooga Battle Station LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Cortland Estates LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Cottages of Martinsburg LTD			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Fairfield North Texas Associates LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Freedom Village LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Greenback San Juan Associates LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Hamilton Anaheim Associates LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Jefferson Crossing LTD			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Lifestyle Apartments at Renaissance LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Manila Terrace LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for McMillen Park Associates			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Meadow Ridge/Butler LP			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00
		Review of workpapers and returns for Northwest Partners			
1/20/2011	SMW	Compliance Review	0.40	\$190.00	\$76.00

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Billing From: Jan 01, 2011
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Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

1/20/2011	SMW	Review of workpapers and returns for Pittsburg Fox Creek Associates LP	0.40	\$190.00	\$76.00
		Compliance Review Review of workpapers and returns for PCCP CEI / Kensington LTD			

Total Service Amount: \$2,660.00

Amount Due This Invoice: \$2,660.00

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Client ID: LBHI

Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by JMO

Professional Services	Rate	Bill Hours	Charge
<i>Compliance Preparation</i>			
▶ Barbara A. Barissi	\$190.00	25.10	\$4,769.00
▶ William R. Walsh	\$190.00	38.60	\$7,334.00
▶ Dixie Duncan	\$190.00	120.00	\$22,800.00
▶ Jacqueline M. O'Neil	\$190.00	43.50	\$8,265.00
▶ Scott Wakerley	\$190.00	43.40	\$8,246.00
<i>Compliance Review</i>			
▶ Barbara A. Barissi	\$190.00	144.90	\$27,531.00
▶ Jacqueline M. O'Neil	\$190.00	23.00	\$4,370.00
<i>Earnings and Profits Analysis</i>			
▶ Pauline deSouza	\$190.00	1.00	\$190.00
<i>Travel - Billable</i>			
▶ Barbara A. Barissi	\$190.00	6.00	\$1,140.00
▶ Dixie Duncan	\$190.00	10.00	\$1,900.00
▶ Jacqueline M. O'Neil	\$190.00	6.00	\$1,140.00
▶ Pauline deSouza	\$190.00	6.00	\$1,140.00
<i>Travel - Unbilled</i>			
▶ Barbara A. Barissi	\$0.00	6.00	\$0.00
▶ Dixie Duncan	\$0.00	10.00	\$0.00
▶ Jacqueline M. O'Neil	\$0.00	6.00	\$0.00
▶ Pauline deSouza	\$0.00	2.00	\$0.00
Professional Services Total:			\$88,825.00

Reimbursable Expenses:

Hotel	\$4,756.98
Meals - Per Diem	\$1,586.00
Mileage	\$22.50
Postage	\$54.66
Travel - Airline	\$840.70
Travel - Baggage Fee	\$25.00
Travel - Cab	\$272.00
Travel - Metro	\$11.50
Travel - Train	\$496.00
Reimbursable Expenses Total:	\$8,065.34
Amount Due This Invoice:	\$96,890.34

Accounts Receivable

Inv Num	Inv Date	Bill Amt	Pay Date	Amt Paid	Inv Balance	Late Fee	Late Fee Paid
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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

Professional Services:

Date	Employee	Description	Hours	Rate	Amount
1/3/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of 2008 legal entities with changes to GL, requiring amending	4.00	\$190.00	\$760.00
1/3/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of 2008 legal entities and schedule to completion with John and Hilda	4.00	\$190.00	\$760.00
1/3/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of German div con entities with Kinga (A&M)	2.00	\$190.00	\$380.00
1/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of 1C7, 31D, 479, 477, 183, A4, 1S1, and 493 for 2007 - 2009 tax returns.	2.00	\$190.00	\$380.00
1/4/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - year end billing and re-submission of Oct-Dec.	2.00	\$190.00	\$380.00
1/4/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of entities under review for worthless stock deduction with Kinga (A&M)	3.00	\$190.00	\$570.00
1/4/2011	BAB	Compliance Review Compliance Review: Review and analysis of 1C7, 31D, 479, 477, 183, A4, 1S1, and 493 for 2005 - 2007 tax returns.	2.40	\$190.00	\$456.00
1/4/2011	BAB	Compliance Review Compliance Review: Review and analysis of 58 Standalone entities for E&P calculation and correct formulas in Sch J workbook as needed.	3.60	\$190.00	\$684.00
1/5/2011	BAB	Compliance Preparation Compliance Preparation: Prepare list of 2008 returns with 12/31 year end for amended filing.	0.70	\$190.00	\$133.00
1/5/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of GL Runs with Ann and Pauline and flux analysis of changes between 2008 original and new GL balances	6.00	\$190.00	\$1,140.00
1/5/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.	2.00	\$190.00	\$380.00
1/5/2011	BAB	Compliance Preparation	1.40	\$190.00	\$266.00

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Invoice

Jeffrey Clongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
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New Jersey, NJ 073024585

Invoice Date: Feb 7, 2011
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Billing From: Jan 01, 2011
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Int'l Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Preparation: Follow up required on 5471s impacted by 2008 amended return, OneSource structure, impact on 1118.			
1/5/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with Lehman tax team to discuss 2008 amended tax return.	1.00	\$190.00	\$190.00
1/5/2011	BAB	Compliance Review Compliance Review: Review and analysis of 113 Standalone entities for E&P calculation and correct formulas in Sch J workbook as needed.	5.90	\$190.00	\$1,121.00
1/6/2011	SMW	Compliance Preparation Preparation of consolidated workpapers & E&P templates for entity LB UK RE 00U4 5471 & related subsidiary 8858s.	3.60	\$190.00	\$684.00
1/6/2011	SMW	Compliance Preparation Preparation of consolidated workpapers & E&P templates for entity Restetfan 01A3 5471 & related subsidiary 8858s.	2.90	\$190.00	\$551.00
1/6/2011	BAB	Compliance Review Compliance Review: Follow up required on 8858s, 8865s and 5471s where there is a change in TB information and 2008 amended return required.	2.70	\$190.00	\$513.00
1/6/2011	BAB	Compliance Review Compliance Review: Follow up required on 1C7, 31D, 479, 477, 183, A4, 1S1, and 493 for 2005 tax returns.	0.60	\$190.00	\$114.00
1/6/2011	BAB	Compliance Review Compliance Review: Review and analysis of TB information comparing 2008 as filed and 2008 amended.	2.40	\$190.00	\$456.00
1/6/2011	BAB	Compliance Review Compliance Review: Review and analysis of 83 Standalone entities for E&P calculation and correct formulas in Sch J workbook as needed.	4.10	\$190.00	\$779.00
1/6/2011	BAB	Compliance Review Compliance Review: Review and analysis of IRS requirements for 5471 returns.	1.20	\$190.00	\$228.00
1/6/2011	SMW	Compliance Preparation Preparation of consolidated workpapers & E&P templates for entity Bankhaus 0085 5471 & related subsidiary 8858s.	1.10	\$190.00	\$209.00
1/7/2011	SMW	Compliance Preparation Preparation of consolidated workpapers & E&P templates for entity Restetfan 01A3 5471 & related subsidiary 8858s.	6.00	\$190.00	\$1,140.00
1/8/2011	BAB	Compliance Review	0.50	\$190.00	\$95.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Review: Review and analysis of 3 Standalone entities for E&P calculation and correct formulas in Sch J workbook as needed.			
1/9/2011	BAB	Compliance Review	6.50	\$190.00	\$1,235.00
		Compliance Review: Review and analysis of 129 Standalone entities for E&P calculation and correct formulas in Sch J workbook as needed.			
1/10/2011	BAB	Travel - Billable	2.00	\$190.00	\$380.00
		Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site.			
1/10/2011	PDL	Earnings and Profits Analysis	1.00	\$190.00	\$190.00
		Compliance preparation including Discuss E&P with Scott Wakerley and review completed E&P analysis.			
1/10/2011	BAB	Compliance Preparation	0.90	\$190.00	\$171.00
		Compliance Preparation: Follow up with OneSource on 2008 Amended filing requirements for CFCs and issue regarding duplicate 2010 binders.			
1/10/2011	BAB	Compliance Review	1.20	\$190.00	\$228.00
		Compliance Review: Analysis and review of 2008 amended trial balance information to determine if amended return filing is required.			
1/10/2011	BAB	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Grand Rapids, MI to Jersey City, NJ			
1/10/2011	BAB	Compliance Review	3.40	\$190.00	\$646.00
		Compliance Review: Analysis, review and revise Schedule workbook calculation to tie to the Sch J tax return for entities 15C, 31, and 10B.			
1/11/2011	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Jan. 11 to 14th, 2011			
1/11/2011	BAB	Compliance Preparation	1.20	\$190.00	\$228.00
		Compliance Preparation: Revise 2009 LEL for corrections to direct parent for Div Con CFC entities.			
1/11/2011	BAB	Compliance Review	1.80	\$190.00	\$342.00
		Compliance Review: Review and analysis of flow of earnings and profits and reporting process for entity 479 and 480.			
1/11/2011	BAB	Compliance Preparation	0.40	\$190.00	\$76.00
		Compliance Preparation: Follow up regarding 2010 duplicate CFC binders in OneSource and correction required.			
1/11/2011	BAB	Compliance Review	3.60	\$190.00	\$684.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Review: Review and analysis of 1C7 2008 and 2007 IC transactions, complete summary by entity.			
1/11/2011	BAB	Compliance Review	1.80	\$190.00	\$342.00
		Compliance Review: Begin review and analysis of the 2008 Change in Assets and Comparison of Net Income list to identify CFC entities requiring amended filing.			
1/11/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00
		Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
1/11/2011	DDD	Compliance Preparation	6.00	\$190.00	\$1,140.00
		Compliance Prep - Set up folders and workpapers for 18 amended tax returns to 2008. Update amended tax return list with compliance information regarding year ends and foreign source income.			
1/11/2011	DDD	Travel - Billable	2.00	\$190.00	\$380.00
		Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Jan 11 to 14th, 2011			
1/11/2011	SMW	Compliance Preparation	1.30	\$190.00	\$247.00
		Preparation of consolidated workpapers & E&P templates for entity Bankhaus 00B5 5471 & related subsidiary 8858s.			
1/11/2011	JMO	Compliance Review	5.00	\$190.00	\$950.00
		Compliance Review - 2008 Amended Return and Worthless Stock Deduction support with John S and A&M.			
1/11/2011	SMW	Compliance Preparation	2.30	\$190.00	\$437.00
		Preparation of consolidated workpapers & E&P templates for entity LB UK RE 00U4 5471 & related subsidiary 8858s.			
1/11/2011	SMW	Compliance Preparation	1.90	\$190.00	\$361.00
		Preparation of consolidated workpapers & E&P templates for entity Resteffan 01A3 5471 & related subsidiary 8858s.			
1/11/2011	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak to Jersey City from DC, first 2 hours.			
1/11/2011	BAB	Compliance Review	1.20	\$190.00	\$228.00
		Compliance Review: Review and analysis of 40C earnings and profits calculation, reconcile to Sch J on the tax return.			
1/12/2011	BAB	Compliance Review	1.20	\$190.00	\$228.00
		Compliance Review: Review and analysis of 2008 IC transactions for 480, prepare summary.			
1/12/2011	JMO	Compliance Preparation	6.00	\$190.00	\$1,140.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by JMO

		Compliance Preparation of 2008 Amended Fed Return - meeting with Bruce Brier and A&M re: Worthless Stock support and update to PIK note entities			
1/12/2011	DDD	Compliance Preparation Compliance Preparation - Complete amended 2008 TR list with details for filing. Verify data for 2008 amended TR in Insource and cross schedules for updates.	9.00	\$190.00	\$1,710.00
1/12/2011	SMW	Compliance Preparation Preparation of consolidated workpapers for LB Scottish Holdings 5471 & related subsidiary 8858s.	0.90	\$190.00	\$171.00
1/12/2011	BAB	Compliance Review Compliance Review: Continue to analyze 2008 Comparison of Net Income list to identify CFC entities requiring amended filing, report to be re-run.	1.60	\$190.00	\$304.00
1/12/2011	BAB	Compliance Preparation Compliance Preparation: Prepare intercompany transaction detail for 2007 and 2008 for entity 1C7.	2.60	\$190.00	\$494.00
1/12/2011	BAB	Compliance Review Compliance Review: Review and analysis of 61C and 19C 2008 trial balance information and reconcile with 2008 tax return filed.	1.20	\$190.00	\$228.00
1/12/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with Lehman tax team to discuss 1C7 IC transactions for 2007 and 2008 and summary of income.	2.40	\$190.00	\$456.00
1/13/2011	DDD	Compliance Preparation Write and test instructions for amending 2008 international tax returns. Cross reference data for amending 2008 tax returns.	10.00	\$190.00	\$1,900.00
1/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of IC Interest Income and Expense transactions for 2007 LB Bankhaus AG.	2.00	\$190.00	\$380.00
1/13/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - Team meeting to review progress with Federal Return team, update to Partnership K-1 information	6.50	\$190.00	\$1,235.00
1/13/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	2.70	\$190.00	\$513.00
1/14/2011	BAB	Compliance Review Compliance Review: Review, analysis, and follow-up required for 42 2008 amended Domestic 8858/8865 entities.	0.30	\$190.00	\$57.00
1/14/2011	BAB	Compliance Review	3.40	\$190.00	\$646.00

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		Compliance Preparation of 2008 Amended Fed Return - meeting with Bruce Brier and A&M re: Worthless Stock support and update to PIK note entities			
1/12/2011	DDD	Compliance Preparation Compliance Preparation - Complete amended 2008 TR list with details for filing. Verify data for 2008 amended TR in Insource and cross schedules for updates.	9.00	\$190.00	\$1,710.00
1/12/2011	SMW	Compliance Preparation Preparation of consolidated workpapers for LB Scottish Holdings 5471 & related subsidiary 8858s.	0.90	\$190.00	\$171.00
1/12/2011	BAB	Compliance Review Compliance Review: Continue to analyze 2008 Comparison of Net Income list to identify CFC entities requiring amended filing, report to be re-run.	1.60	\$190.00	\$304.00
1/12/2011	BAB	Compliance Preparation Compliance Preparation: Prepare intercompany transaction detail for 2007 and 2008 for entity 1C7.	2.60	\$190.00	\$494.00
1/12/2011	BAB	Compliance Review Compliance Review: Review and analysis of 61C and 19C 2008 trial balance information and reconcile with 2008 tax return filed.	1.20	\$190.00	\$228.00
1/12/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with Lehman tax team to discuss 1C7 IC transactions for 2007 and 2008 and summary of income.	2.40	\$190.00	\$456.00
1/13/2011	DDD	Compliance Preparation Write and test instructions for amending 2008 international tax returns. Cross reference data for amending 2008 tax returns.	10.00	\$190.00	\$1,900.00
1/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of IC Interest Income and Expense transactions for 2007 LB Bankhaus AG.	2.00	\$190.00	\$380.00
1/13/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - Team meeting to review progress with Federal Return team, update to Partnership K-1 information	6.50	\$190.00	\$1,235.00
1/13/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	2.70	\$190.00	\$513.00
1/14/2011	BAB	Compliance Review Compliance Review: Review, analysis, and follow-up required for 42 2008 amended Domestic 8858/8865 entities.	0.30	\$190.00	\$57.00
1/14/2011	BAB	Compliance Review	3.40	\$190.00	\$646.00

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		Compliance Review: Review and analysis of 2008 Amended return Intercompany transactions, follow up requiring re-run to obtain correct information.			
1/14/2011	BAB	Compliance Review	1.60	\$190.00	\$304.00
		Compliance Review: Review and analysis of trial balance information and assist preparer with 2008 Amended 1P4 calculations and schedules.			
1/14/2011	BAB	Compliance Review	2.10	\$190.00	\$399.00
		Compliance Review: Review and analysis of 2008 Amended workpaper for 82A and 36A for Sch C, F, J and M.			
1/14/2011	BAB	Compliance Review	2.80	\$190.00	\$532.00
		Compliance Review: Review and analysis of trial balance information and assist preparer with 2008 Amended 718 and S2 calculations and schedules.			
1/14/2011	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak from Jersey City to DC, first 2 hours.			
1/14/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00
		Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
1/14/2011	JMO	Compliance Preparation	2.00	\$190.00	\$380.00
		Compliance Preparation of 2008 Amended Fed Return - Review workbook for amended tax returns			
1/14/2011	SMW	Compliance Preparation	2.40	\$190.00	\$456.00
		Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.			
1/14/2011	SMW	Compliance Preparation	2.40	\$190.00	\$456.00
		Preparation of consolidated workpapers and returns in OneSource for entity LB Offshore Commodities 0A38 5471 & related subsidiary 8858s.			
1/14/2011	BAB	Compliance Review	1.80	\$190.00	\$342.00
		Compliance Review: Review and analysis of trial balance information required for 21 CFC 2008 Amended returns.			
1/14/2011	BRW	Compliance Preparation	7.20	\$190.00	\$1,368.00
		Preparation of 2008 amended form 5471 and related workpapers			
1/14/2011	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of Jan. 11 to Jan. 14th, 2011			
1/14/2011	DDD	Travel - Billable	2.00	\$190.00	\$380.00

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		Bllable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work the week of Jan.11 to Jan. 14th, 2011			
1/14/2011	DDD	Compliance Preparation Evaluate and update training material for 2008 amended tax returns with staff. Amend entity 337 Thai Development, complete workpapers and process Tax Return in Insource. Update TB's for all 18 amended entities.	7.00	\$190.00	\$1,330.00
1/14/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Japan Invest Partnership 017A 5471 & related subsidiary 8858s.	2.50	\$190.00	\$475.00
1/14/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Cohort Investments Limited 00S2 5471 & related subsidiary 8858s.	2.40	\$190.00	\$456.00
1/14/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Chaba Asset Company 0718 5471 & related subsidiary 8858s.	2.40	\$190.00	\$456.00
1/15/2011	BAB	Compliance Review Compliance Review: Review 2008 Amended 1P4, issue with RE reconciliation and calculation of earnings and profits.	2.90	\$190.00	\$551.00
1/15/2011	DDD	Compliance Preparation Review and analysis workpapers for 2008 amended tax returns for Falcon Holdings 240 and Eagle Holdings 12A.	8.00	\$190.00	\$1,520.00
1/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of trial balance information and assist preparer with 2008 Amended S2 and 1U7 calculations and schedules.	3.50	\$190.00	\$665.00
1/15/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.	0.80	\$190.00	\$152.00
1/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of 12A and 240 issues associated with Amended 2008 5471s and resulting 8858s/8865s.	1.20	\$190.00	\$228.00
1/15/2011	BAB	Compliance Preparation Compliance Preparation: Analysis and review of the 2008 Amended return list including updates for amended return project status.	1.40	\$190.00	\$266.00
1/15/2011	BAB	Compliance Review	0.20	\$190.00	\$38.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by JMO

		Compliance Preparation: Provide 2008 CFC basis schedule for review and analysis.			
1/15/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	8.70	\$190.00	\$1,653.00
1/15/2011	BAB	Compliance Preparation Compliance Preparation: Add IC information to analysis of B5 IC transaction detail.	0.80	\$190.00	\$152.00
1/15/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of CFC amended returns with Barb and ONeSource updates to 2007, 2008, 2009 and 2010.	4.00	\$190.00	\$760.00
1/16/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Chaba Asset Company 0718 5471 & related subsidiary 8858s.	0.30	\$190.00	\$57.00
1/16/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Cohort Investments Limited 0052 5471 & related subsidiary 8858s.	0.30	\$190.00	\$57.00
1/16/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity LB Offshore Commodities 0A38 -5471 & related subsidiary 8858s.	0.30	\$190.00	\$57.00
1/16/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.	2.10	\$190.00	\$399.00
1/16/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	5.50	\$190.00	\$1,045.00
1/16/2011	DDD	Compliance Preparation Create amended workpapers for 2008 amended consolidated tax return for 12 A and 240 including subs 83A,84A, 85A, 125, and 284.	14.00	\$190.00	\$2,660.00
1/16/2011	BAB	Compliance Review Compliance Review: Review and analysis of 2008 amended trial balances for 83A, 84A, 85A, 125, and 284 and the roll-up process into 12A and 240.	1.20	\$190.00	\$228.00
1/16/2011	BAB	Compliance Review Compliance Review: Review and analysis of 2008 Amended tax workbooks for entity 337, S2, 17A, 1P4, 27B, 34C, 35A, 36A, 74A, A38 and 718 including E&P analysis and IC transactions	10.80	\$190.00	\$2,052.00
1/17/2011	BAB	Compliance Review	1.40	\$190.00	\$266.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Review: Review and analysis of 21 2008 amended entities and reconciling differences between summary sheet and TBs.			
1/17/2011	BAB	Compliance Preparation	1.20	\$190.00	\$228.00
		Compliance Preparation: Assist with OneSource for 2008 amended corrections required for TopCon Compute.			
1/17/2011	BAB	Compliance Review	4.70	\$190.00	\$893.00
		Compliance Review: Review and analysis of 2008 Amended tax workbooks for entity 1U7, 82A, U1, C15, and 91G including E&P analysis and IC transactions.			
1/17/2011	BAB	Compliance Review	2.70	\$190.00	\$513.00
		Compliance Review: Review and analysis of earnings and profits for 17A from 1998 forward to reconcile PFI and NonPFI due to currency translations and dividends paid in prior years, corrections made and documented in file.			
1/17/2011	BRW	Compliance Preparation	6.00	\$190.00	\$1,140.00
		Preparation of 2008 amended form 5471 and related workpapers			
1/17/2011	DDD	Compliance Preparation	6.00	\$190.00	\$1,140.00
		Verify data and method of consolidation for 12A and 240 in 2008 for consistency in preparing the 2008 amended Tax return. Review 83A, 84A, 85A, 125 and 284 tax returns from 2008 to verify data.			
1/18/2011	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Jan. 14 to 18th, 2011			
1/18/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00
		Review 2008 One Source information to prepare amended tax return for 240 and 12A. Print all schedules for review of 2008 tax return methods. Complete entity 337 in One Source for review.			
1/18/2011	BAB	Compliance Review	5.20	\$190.00	\$988.00
		Compliance Review: Review Amended detail TB information for entity 12A and 240.			
1/18/2011	BAB	Compliance Preparation	3.50	\$190.00	\$665.00
		Compliance Preparation: Prepare Amended 2008 FSI Inclusion report for the amended Form 1118.			
1/18/2011	JMO	Compliance Review	2.00	\$190.00	\$380.00
		Compliance Review of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.			
1/18/2011	JMO	Compliance Preparation	4.00	\$190.00	\$760.00

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Intl Tax Compliance - DB Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Preparation of 2008 Amended Fed Return - review of CFC inclusions with Barb. Set up for Effie.			
1/18/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	5.50	\$190.00	\$1,045.00
1/18/2011	BAB	Compliance Preparation Compliance Preparation: Set up amended binder in OneSource for 2008 Amended returns including all impacted Div Con entities.	4.30	\$190.00	\$817.00
1/18/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.	0.90	\$190.00	\$171.00
1/18/2011	DDD	Travel - Billable Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Jan 14 to 18th, 2011	2.00	\$190.00	\$380.00
1/19/2011	BAB	Compliance Preparation Compliance Preparation: Review 12A and 240 preparation process in OneSource.	1.10	\$190.00	\$209.00
1/19/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return - review of project completion and discussion with Barb about key CFCs needed by team calculating worthless stock deduction.	2.00	\$190.00	\$380.00
1/19/2011	BAB	Travel - Billable Billable Travel from Jersey City, NJ to Grand Rapids, MI to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
1/19/2011	BAB	Compliance Preparation Compliance Preparation: Review 1P4, 74A, 27B, 34C 35A, and 91G review comments with preparer.	1.50	\$190.00	\$285.00
1/19/2011	BAB	Compliance Review Compliance Review: Final review of B5 LB Bankhaus 2007 IC transactions.	1.40	\$190.00	\$266.00
1/19/2011	DDD	Compliance Preparation Assist members of the Lehman tax team with information request for filing the amended international tax return for 2008. Determine the method utilized for preparing the amended 2008 12A and 240 in One Source. Review notes on 12A and 240A to determine issues regarding the 2008 tax return.	10.00	\$190.00	\$1,900.00
1/19/2011	BAB	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	2.00	\$0.00	
1/20/2011	BAB	Compliance Preparation	0.70	\$190.00	\$133.00

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Invoice

Jeffrey Ciongoli, Managing Director
Lehman Brothers Holdings Inc.
101 Hudson Street
11th Floor
New Jersey, NJ 073024585

Invoice Date: Feb 7, 2011
Invoice Num: 192
Billing From: Jan 01, 2011
Billing To: Jan 31, 2011

Int'l Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Preparation: Meeting with Lehman tax team to discuss 2008 amended return issues.			
1/20/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.	2.00	\$190.00	\$380.00
1/20/2011	BAB	Compliance Review Compliance Review: Review workpapers for 125, 83A, 84A, and 85A for consolidation into Entity 12A.	2.40	\$190.00	\$456.00
1/20/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity LB Offshore Commodities 0A38 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Cohort Investments Limited 00S2 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/20/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Chaba Asset Company 0718 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of PIK note documentations and files.	0.80	\$190.00	\$152.00
1/20/2011	BAB	Compliance Review Compliance Review: Follow up on missing information for 1U7, and DivCon calculations needed for EF0031 and D0302.	1.60	\$190.00	\$304.00
1/20/2011	BAB	Compliance Review Compliance Review: Discussion and review of E&P of LB UK Bancorp E&P and legal structure.	1.50	\$190.00	\$285.00
1/20/2011	DDD	Compliance Preparation Complete amended 2008 TR info for Consolidated returns 12A and 240 in One Source - input trial balances and complete information for Sch M and other tax items.	10.00	\$190.00	\$1,900.00
1/21/2011	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work the week of Jan.18 to Jan. 21th, 2011	2.00	\$190.00	\$380.00
1/21/2011	DDD	Compliance Preparation Review 2008 One Source input for amended tax return for 240 and 12A. Print all schedules for review of 2008 amended 12A and 240 entities tax return. Complete intercompany files for 84A, 85A, 125 and 284.	6.00	\$190.00	\$1,140.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016;) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/21/2011	BAB	Compliance Review Compliance Review: Review workpapers for 284, 83A, 84A, 85A, and 240 for consolidation into Entity 240. Review 2008 input in OneSource to determine 8858 and 8865 presentation.	3.50	\$190.00	\$665.00
1/21/2011	DDD	Compliance Preparation Prepare workpapers for amended tax returns 240 and 12A. Complete intercompany files for 240 & 12A. Update workpapers for % of subs to include in consolidated returns.	6.00	\$190.00	\$1,140.00
1/21/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of Jan. 18 to Jan. 21st, 2011	2.00	\$0.00	
1/24/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity LB Luxembourg Finance 0302 5471 & related subsidiary 8858s.	2.80	\$190.00	\$532.00
1/24/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity LB MINV EF0031 5471 & related subsidiary 8858s.	1.40	\$190.00	\$266.00
1/24/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	1.80	\$190.00	\$342.00
1/24/2011	BAB	Compliance Review Compliance Review: Review 5471 Tax returns for 17A, 36A, and 82A, clear comments and finalize returns. Update 2008 tax attribute schedule for changes to E&P.	2.40	\$190.00	\$456.00
1/24/2011	BAB	Compliance Review Compliance Review: Review U1, 1P4, and 91G, no changes to original Sch C amounts, determine amended filing not required.	0.80	\$190.00	\$152.00
1/24/2011	BAB	Compliance Review Compliance Review: Review 5471 Tax returns for A38, S2, 27B, 34C, 35A, 74A, 337, and entity 718. Update 2008 tax attribute schedule for changes to E&P balances	5.80	\$190.00	\$1,102.00
1/25/2011	BAB	Compliance Review Compliance Review: Review and analysis of cumulative E&P for 1A3, 477, 493, T7, N3, K9, R1 and S1 for John Shanahan (Senior VP Leman tax) and review of 73A tax pools.	2.30	\$190.00	\$437.00
1/25/2011	BAB	Compliance Review	7.20	\$190.00	\$1,368.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Compliance Review: Review 5471 Tax Returns for 337, A38, 718, S2, C15 and EF0031, 74A and 27B, clear comments and finalize 2008 amended tax returns.			
1/25/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Chaba Asset Company 0718 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/25/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Cohort Investments Limited 0052 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/25/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity LB Offshore Commodities 0A38 5471 & related subsidiary 8858s.	0.40	\$190.00	\$76.00
1/25/2011	BRW	Compliance Preparation Preparation of 2008 amended form 5471 and related workpapers	1.20	\$190.00	\$228.00
1/26/2011	BAB	Compliance Review Compliance Review: Review 5471 Tax Returns for 34C, 35A, 12A, 284, 125, 240, 83A, 84A, and 85A. Clear comments and finalize 34C and 35A.	6.20	\$190.00	\$1,178.00
1/26/2011	BAB	Compliance Review Compliance Review: Research and analysis of 73A tax pools - trace dividend paid in 2004, 2006 and 2008.	1.80	\$190.00	\$342.00
1/26/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return - review of Entity 73A div con to LB Japan and updates to Tax Attributes	3.00	\$190.00	\$570.00
1/26/2011	DDD	Compliance Preparation Clear points on 337 and update information in One Source for returns. Review currency and reporting of consolidated returns for 12A and 240.	2.50	\$190.00	\$475.00
1/27/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return - review of missing inclusions (Subpart F Income) flowing up from foreign subsidiaries.	3.00	\$190.00	\$570.00
1/27/2011	DDD	Compliance Preparation Updated One Source for points cleared on for amended tax return 240. Modify workpapers to include information on amended tax return to include 11a, 336, 240, and 88a. Clear points on workpapers to complete filing of amended 2008 tax return 240.	3.00	\$190.00	\$570.00
1/28/2011	DDD	Compliance Preparation	6.50	\$190.00	\$1,235.00

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Int'l Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

		Update and review 5471 attachment for the CA return with the amended 2008 information for 337 Thai Development Fund, 718 Chaba Asset, 17A Japan Invest PS, 27b Pacific Estate Development, 34C TL III Asset Mgm Co. Ltd, 35A Global Thai, 74A Maewha K-stars Ltd, A38 Lehman Brothers offshore, 1U7 Luxembourg			
1/31/2011	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
1/31/2011	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	2.00	\$0.00	
1/31/2011	BAB	Compliance Review Compliance Review: Review and analysis of changes required for amended 2008 California 5471 schedule, follow up on 20A, 49A and 1U7 for missing information needed for amended 2008 return.	1.00	\$190.00	\$190.00
1/31/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return -updates to billing template for 2011.	2.00	\$190.00	\$380.00
1/31/2011	BAB	Compliance Review Compliance Review: Review and analysis of 49A dividend distribution, set up TopCon binder in OneSource, run FSI reports for Amended 2008 1118.	1.00	\$190.00	\$190.00

Total Service Amount: **\$88,825.00**

Reimbursable Expenses:

1/5/2011	JMO	Postage		\$20.00
1/5/2011	JMO	Postage		\$34.66
1/10/2011	BAB	Travel - Cab		\$20.00
1/11/2011	DDD	Meals - Per Diem		\$244.00
1/11/2011	JMO	Hotel		\$679.56
1/11/2011	JMO	Meals - Per Diem		\$244.00
1/11/2011	DDD	Travel - Train		\$76.00
1/11/2011	DDD	Hotel		\$679.59
1/11/2011	JMO	Travel - Cab		\$42.00
1/14/2011	DDD	Travel - Train		\$109.00
1/14/2011	JMO	Travel - Cab		\$42.00
1/18/2011	DDD	Travel - Metro		\$11.50
1/18/2011	DDD	Travel - Train		\$131.00
1/18/2011	DDD	Meals - Per Diem		\$244.00
1/18/2011	DDD	Hotel		\$679.59
1/19/2011	BAB	Travel - Airline		\$521.40
1/19/2011	BAB	Travel - Cab		\$20.00

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Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

Reimbursable Expenses:

1/19/2011	BAB	Hotel	\$2,038.68
1/19/2011	BAB	Meals - Per Diem	\$610.00
1/21/2011	DDD	Travel - Train	\$131.00
1/29/2011	PDL	Travel - Airline	\$319.30
1/29/2011	PDL	Travel - Cab	\$86.00
1/29/2011	PDL	Travel - Baggage Fee	\$25.00
1/31/2011	JMO	Hotel	\$679.56
1/31/2011	JMO	Meals - Per Diem	\$244.00
1/31/2011	JMO	Travel - Cab	\$42.00
1/31/2011	DDD	Mileage	\$22.50
1/31/2011	DDD	Travel - Train	\$49.00
1/31/2011	BAB	Travel - Cab	\$20.00

Total Expenses: \$8,065.34

Amount Due This Invoice: \$96,890.34

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Invoice Date: Feb 7, 2011
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Billing From: Jan 01, 2011
Billing To: Jan 31, 2011
Client ID: LBHI

Intl Tax Comp - 2008 Amended 1118 Prep & Review (2011-017:) - Managed by (JMO)

<u>Professional Services</u>	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
Compliance Preparation			
▶ Jacqueline M. O'Neil	\$350.00	35.50	\$12,425.00
Compliance Review			
▶ Jacqueline M. O'Neil	\$350.00	27.00	\$9,450.00
Foreign Tax Credit Analysis			
▶ Pauline deSouza	\$250.00	41.00	\$10,250.00
Professional Services Total:			\$32,125.00
Amount Due This Invoice:			\$32,125.00

Accounts Receivable

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
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Invoice Date: Feb 7, 2011
Invoice Num: 193
Billing From: Jan 01, 2011
Billing To: Jan 31, 2011

Intl Tax Comp - 2008 Amended 1118 Prep & Review (2011-017:) - Managed by (JMO)

Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/4/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - set up of rollover for 1118 Foreign Tax Credit Calculation	5.00	\$350.00	\$1,750.00
1/6/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of data files needed from Ann for 1118 Foreign Tax Credit Calculation	6.00	\$350.00	\$2,100.00
1/12/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of information needed from EDOC reports from Ann Fourt for 1118 Foreign Tax Credit Calculation	4.00	\$350.00	\$1,400.00
1/13/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - preparation of Foreign Source Income calculation and review of inclusions for 1118 Foreign Tax Credit Calculation	4.00	\$350.00	\$1,400.00
1/14/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - Review of negative gross receipts and adjustments to CTB, Pshp and CFC entities for 1118 Foreign Tax Credit Calculation	3.00	\$350.00	\$1,050.00
1/15/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - review of 1118 Foreign Tax Credit Calculation	2.00	\$350.00	\$700.00
1/16/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - review of 1118 Foreign Tax Credit. Necessary reports and calc. sent to Ann	2.00	\$350.00	\$700.00
1/18/2011	JMO	Compliance Review Compliance Review of 2008 Amended Fed Return - review of 1118 Foreign Tax Credit Calculation input and uploads with Pauline.	8.00	\$350.00	\$2,800.00
1/18/2011	PDL	Foreign Tax Credit Analysis Compliance preparation of 2008 amended Form 1118 workpapers; analysis of Investment in CFC from Essbase Essbase November, December and Tax databases with entity and counterparty details	4.00	\$250.00	\$1,000.00
1/19/2011	PDL	Foreign Tax Credit Analysis Compliance preparation of Form 1118 workpapers; analysis of Sub Debt and Intercompany notes, GL account 12720 from Essbase November, December and Tax databases with entity and counterparty details	8.00	\$250.00	\$2,000.00
1/19/2011	JMO	Compliance Review	8.00	\$350.00	\$2,800.00

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Intl Tax Comp - 2008 Amended 1118 Prep & Review (2011-017:) - Managed by [JMO]

		Compliance Review of 2008 Amended Fed Return - review of 1118 Foreign Tax Credit Calculation and investment in CFCs on updated 1120.			
1/20/2011	PDL	Foreign Tax Credit Analysis Compliance preparation and discussion with Ann Forte and Jacque O'Neil re reports and 1118 WP	1.00	\$250.00	\$250.00
1/20/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - update to Subdebt and review of Match-off repts for 1118 Foreign Tax Credit Calculation. Update to 1120 WTB and proforma in 1118 workbook.	10.00	\$350.00	\$3,500.00
1/21/2011	PDL	Foreign Tax Credit Analysis Compliance preparation of 2008 amended Form 1118 workpapers to bring in all formatted reports into 1118 workbook and roll up into management reporting lead schedules.	8.00	\$250.00	\$2,000.00
1/21/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - update to taxes paid and related party interest for 1118 Foreign Tax Credit Calculation.	5.50	\$350.00	\$1,925.00
1/21/2011	PDL	Foreign Tax Credit Analysis Compliance preparation of 2008 amended Form 1118 workpapers; analysis of related party interest and create formatted WP to be brought into the 1118 workbook	7.00	\$250.00	\$1,750.00
1/22/2011	PDL	Foreign Tax Credit Analysis Compliance preparation for 2008 amended Form 1118 to link all OneSource Input Schedules to detail WPs and reconcile to management reporting lead schedules. Check new entities for country codes determine E&P & Tax Pools using 2008 Form 1118.	8.00	\$250.00	\$2,000.00
1/24/2011	PDL	Foreign Tax Credit Analysis Work with Tehmeena Manji to input data into OneSource	1.00	\$250.00	\$250.00
1/25/2011	PDL	Foreign Tax Credit Analysis Compliance Preparation of 2008 5471s and workpapers to determine tax pools at beginning 2008 and additions to pools to tie to inclusion report.	3.00	\$250.00	\$750.00
1/25/2011	PDL	Foreign Tax Credit Analysis Compliance preparation to update tax pools using 2008 E&P analysis and review completed portions of Form 1118 done by Tehmeena Manji.	1.00	\$250.00	\$250.00
1/26/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - Review of Upload Schedules B, C, H	3.00	\$350.00	\$1,050.00
1/27/2011	JMO	Compliance Preparation	2.00	\$350.00	\$700.00

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Intl Tax Comp - 2008 Amended 1118 Prep & Review (2011-017:) - Managed by (JMO)

Compliance Preparation of 2008 Amended Fed Return -
update to Foreign Inclusions in 1118 workbook.

Total Service Amount: \$32,125.00

Amount Due This Invoice: \$32,125.00